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ABSTRACT

The comprehensive data on state general expenditure that are presented in this report include not only current operation spending but also any applicable amounts for assistance and subsidies, capital outlay, and intergovernmental expenditure. The report also provides distributions of state expenditure in terms of the kinds of spending involved. Tables contain summary aggregates of income and outgo in fiscal 1975 for individual states, as well as per capita figures, statistics on percent change in selected data items, and data on the relation of selected financial items to personal income, by states. (Author/MLF)

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GOVERNMENT FINANCES/ GF75 No. 3



**STATE GOVERNMENT
FINANCES IN
1975**

Issued August 1976

U.S. Department of Commerce
Elliot L. Richardson, Secretary

BUREAU OF THE CENSUS
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EA 008 611



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INTRODUCTION

Revenue of State governments from all sources totaled \$154.6 billion in fiscal 1975,¹ or 9.8 percent more than in fiscal 1974. State government expenditure increased 18.2 percent and amounted to \$156.2 billion in fiscal 1975. The 1975 fiscal year covered a period of inflation and recession, which had an impact of varying scope on the finances of individual States.

Total revenue includes gross sales revenue of liquor stores operated by 17 States, and contributions and investment earnings received by employee-retirement, unemployment compensation, and other insurance trust systems of State governments. Correspondingly, total expenditure includes gross amounts of purchases and other expenditures by State liquor stores, and payments of benefits and withdrawals by the State insurance trust systems.

Considering separately the amounts that pertain to liquor stores, insurance trust systems, and the predominant remaining "general government" sector, it appears that during the fiscal year 1975—

General government expenditure exceeded general revenue by \$3.7 billion or 2.7 percent;

Insurance trust revenue exceeded insurance trust expenditure by \$1.7 billion, or 10.8 percent; and

Liquor store revenue exceeded liquor store expenditure by \$410 million, or 23.9 percent.

State borrowing amounted to \$9.7 billion during fiscal 1975 and debt redemption totaled \$2.9 billion. State debt rose to a new high of \$72.1 billion at the end of the fiscal year, as compared with \$65.3 billion in 1974. Short-term debt increased significantly from \$3.6 billion to \$4.6 billion or 27.2 percent.

The data on cash and security holdings indicate an increase of \$6.4 billion in assets from the prior year. Holdings of employee-retirement systems rose \$8.5 billion. Unemployment compensation funds showed a ten year low of \$6.9 billion, a 36.2 percent drop from the previous year.

National totals of State finances for 1975 are presented in tables 1 and 2. Table 1 includes per capita data and other derived statistics, as well as nationwide totals for the fiscal years 1973 and 1974. Table 2 provides fiscal 1975 totals in terms of a cross-classification of amounts for various functions by character and object categories.

Summary aggregates of income and outgo in fiscal 1975 are shown for individual States in table 3. Per capita figures, statistics on percent change in selected data items, and data on the relation of selected financial items to personal income, by States, appear in tables 4, 5, and 6, respectively.

GENERAL REVENUE

State general revenue totaled \$154.6 billion in fiscal 1975, up 10.0 percent from the 1974 amount.

Taxes provided \$80.2 billion, or 59.5 percent of the 1975 total of State general revenue. Charges and miscellaneous general revenue increased 11.2 percent to \$16.6 billion.

Intergovernmental revenue totaled \$37.8 billion, or 14.0 percent more than the 1974 amount of \$33.2 billion. The 1975 figures include \$2.1 billion in State receipts from the Federal General Revenue Sharing program. They also reflect elimination on January 1, 1974 of Federal welfare revenue for aged, blind, and disabled persons.

State tax revenue was up 8.0 percent in 1975 from the 1974 total. General sales and gross receipts taxes provided \$24.8 billion. The next ranking sales tax was the tax on motor fuel, which produced \$8.3 billion. Tobacco sales tax collections were \$3.3 billion in fiscal 1975. Sales taxes on alcoholic beverages totaled \$2.0 billion. Altogether, general and selective sales and gross receipts taxes were up \$2.8 billion to \$43.3 billion, or more than one-half of the total collected from all State tax sources.

Motor vehicle license taxes produced \$3.7 billion in 1975. This category includes truck mileage and weight taxes, and other motor carrier taxes except those measured by gross receipts, net income, or assessed valuation.

The yield from individual income taxes (imposed by 44 States) totaled \$18.8 billion, up 10.2 percent from the 1974 figure. Corporation net income taxes amounted to \$6.6 billion in 1975, or 10.4 percent more than in the previous year.

Most States had an increase in general revenue between 1974 and 1975, as shown in table 5. Detail of general revenue for each State appears in table 7.

There were 12 State lotteries in operation during fiscal year 1975 providing relatively small amounts of revenue as indicated by the following figures (in millions of dollars):

States	Gross revenue	Disposition of funds		
		Prizes	Administration and other	Proceeds available for other purposes
Connecticut...	25.2	12.4	2.2	10.6
Illinois ¹	98.2	28.9	6.3	63.0
Maine ²	5.2	2.3	1.4	1.5
Maryland.....	40.0	15.4	4.3	20.3
Massachusetts..	93.3	34.6	7.9	50.8
Michigan.....	138.9	64.3	14.0	60.6
New Hampshire..	11.1	5.0	1.9	4.2
New Jersey....	68.5	32.6	4.8	31.1
New York.....	106.2	40.1	14.0	52.1
Ohio ³	69.9	9.1	7.8	53.0
Pennsylvania..	104.8	42.8	12.7	49.3
Rhode Island..	15.3	7.5	1.9	5.9

- Represents zero or rounds to zero.

¹First lottery drawing July 1974.

²Began operations

June 1974. ³First lottery drawing August 1974.

¹Fiscal 1975 data herein are for the State fiscal years ended on June 30, 1975, except for 3 States with other closing dates. Alabama, September 30; New York, March 31; and Texas, August 31.

Connecticut, Michigan, New Jersey, New York, and Pennsylvania lotteries reported lower receipts than in the previous fiscal year.

The State of Delaware began operation of its lottery in November 1975 after a brief period of operation earlier in the year. The State of New York ceased operation of its lottery in October 1975 and plans to begin again in September 1976.

GENERAL EXPENDITURE

State general expenditure amounted to \$138.3 billion in fiscal 1975, or 15.4 percent more than in 1974.

Of the 1975 total, education accounted for a larger fraction of State spending than any other function. In 1975, the States spent \$54.0 billion for education, or 15.3 percent more than in 1974. Federal aid for State and local education programs, including Federal grants channeled through the States to local public schools, shared in financing this increase.

State fiscal aid to local governments for support of public schools amounted to \$31.1 billion in 1975, as compared with \$27.1 billion in 1974. Expenditure for State institutions of higher education totaled \$17.7 billion in 1975. This amount includes \$2.0 billion for operation of auxiliary enterprises, such as dormitories and dining halls. State revenue from charges of these activities amounted to \$2.3 billion. Amounts for education do not include expenditure for university-operated hospitals serving the public (classified under hospitals) or for agricultural experiment stations and extension services (classified under natural resources).

Expenditure for public welfare totaled \$25.6 billion, an increase of \$3.0 billion from 1974. This was largely accounted for by a 26.6 percent increase of medical vendor payments, from \$7.4 billion in fiscal 1973-74 to \$9.4 billion in 1974-75. The administration of categorical welfare aid was changed in January 1974 when the Federal Government assumed direct payment to aged, blind, and disabled recipients.

Some States supplement the Federal minimum grants with intergovernmental payments to the Federal Government or give supplemental checks directly to persons qualifying for these aid programs. State transfers to local governments for welfare services total \$8.1 billion. However, wide variation exists among the States as to which unit of government provides particular welfare services.

State expenditure for highways in 1975 amounted to \$17.5 billion, or 10.3 percent more than in the previous year. About \$3.2 billion was paid to local governments for highway purposes. Of the other \$14.3 billion, \$13.6 billion was for regular State highway facilities and the remainder was for toll roads and bridges (generally administered by semiautonomous agencies of the State governments).

Most direct expenditure by the States for highways consists of capital outlay—mainly construction but also involving the purchase of land and equipment. Capital expenditure for regular highway facilities increased \$1.2 billion from the previous year to \$10.2 billion in fiscal 1975. Capital outlay for State toll highway facilities amounted to \$355 million. Current spending for the operation of State toll facilities amounted to \$320 million in 1975. Revenue from toll charges produced \$907 million.

Figure 1. Trends in State General Revenue From Selected Major Sources: 1966-1975

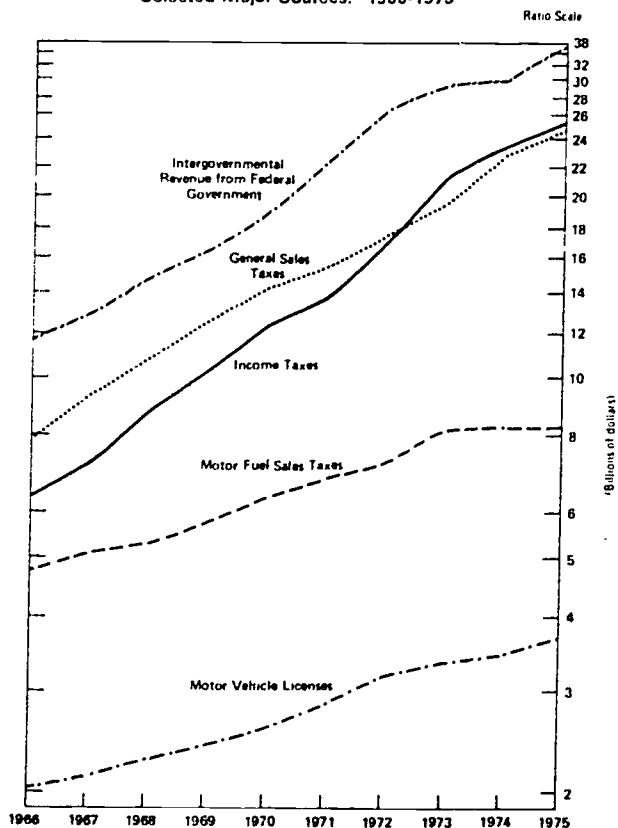
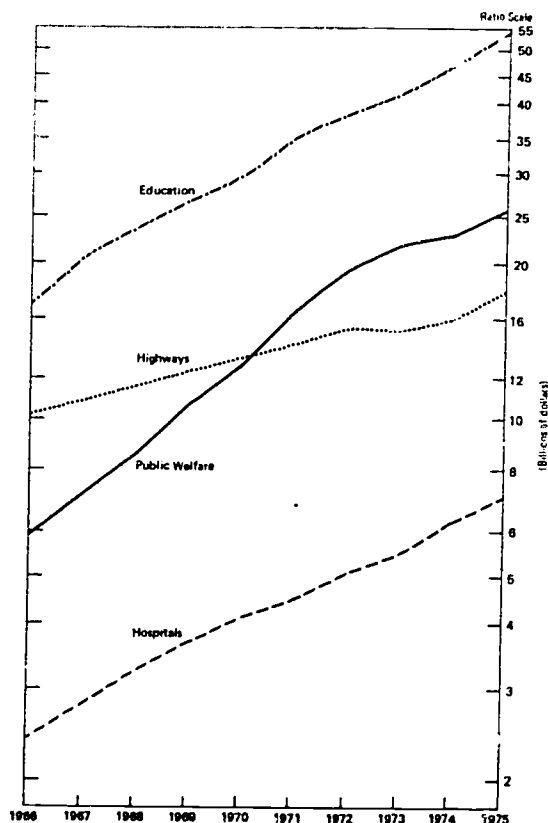


Figure 2. Trends in State General Expenditure for Selected Functions: 1966-1975



Spending for hospitals, the fourth major State function, rose 14.3 percent to total \$7.1 billion in 1975.

Some increases occurred from 1974 to 1975 in State spending for almost all general government functions, as shown in tables 1 and 5. Detailed figures on expenditure for each State appear in tables 8-11.

The comprehensive data on State general expenditure which are presented in this report include not only current operation spending but also any applicable amounts for assistance and subsidies, capital outlay, and intergovernmental expenditure. It should be noted that these figures include payments for general-government purposes from all sources and funds, including any amounts spent from borrowing and from previous period balances, as well as from current revenues. However, expenditures for specific functions do not include any amounts for debt service costs. Interest payments on debt are not classified under particular functions for which debt may have been incurred, but rather are shown in the single "Interest" category.

EXPENDITURE BY CHARACTER AND OBJECT

The foregoing discussion has dealt with expenditure mainly in terms of purposes and functions served. This report also provides distributions of State expenditure (including amounts for liquor stores and insurances trust purposes as well as general government purposes) in terms of the kinds of spending involved—current operations, capital outlay, intergovernmental payments, assistance and subsidies, interest, etc.

Total State spending for personal services was \$29.8 billion, or about one-fifth of all State expenditure in 1975. Personal service costs are mainly for "current operation," but include also some amounts for force-account construction.

Following is a summary of State expenditure by character and object:

Item	1974-75 amount (millions of dollars)	Per- cent of total	Percent increase or de- crease (-) from 1973-74
Total.....	156,171	100.0	18.2
Intergovernmental expenditure.....	51,978	33.3	13.1
Direct expenditure..	104,193	66.7	20.9
Current operation..	60,793	38.9	19.7
Capital outlay....	17,307	11.1	12.3
Construction....	14,443	9.2	14.1
Purchase of land and existing structures.....	1,475	0.9	-4.2
Equipment.....	1,389	0.9	13.7
Assistance and subsidies.....	6,673	4.3	2.3
Interest on debt..	3,272	2.1	14.3
Insurance benefits and repayments...	16,149	10.3	52.5

LIQUOR STORE FINANCES

Sales revenue of liquor stores which are operated by 17 State governments totaled \$2.1 billion in 1975, and liquor stores expenditure amounted to \$1.7 billion. Amounts reported for these categories do not include revenue from State taxes which are collected through liquor monopoly systems, nor distinguishable expenditure for licensing and law enforcement activities in connection with these systems. Such amounts are treated as general revenue and general expenditure, respectively.

INSURANCE TRUST FINANCES

Every State operates a system of unemployment insurance and one or more public-employee retirement systems. Most of the States also administer workmen's compensation systems, and a few have other social insurance systems involving the payment of cash benefits from accumulated fund reserves. Transactions of these various systems—exclusive of administrative cost (treated as general expenditure) and of State contributions (classified as intragovernmental transactions)—are reported as insurance trust revenue and insurance trust expenditure.

Revenue of the State unemployment compensation systems totaled \$5.7 billion in fiscal 1975. Their benefit payments, totaling \$9.5 billion, showed an increase of \$4.9 million, or 104.0 percent, from 1974. Reserves of the State unemployment compensation systems totaled \$6.9 billion at the end of 1975 compared to \$10.8 billion a year earlier.

State-administered employee-retirement systems had revenue from contributions and investment earnings that totaled \$10.2 billion in fiscal 1975, and made payments for benefits and withdrawals amounting to \$5.2 billion. Lesser amounts were involved for workmen's compensation and scattered other insurance trust systems.

INDEBTEDNESS, BORROWING, AND DEBT REDEMPTION

Of the \$72.1 billion of State debt outstanding at the end of fiscal 1975, all except \$4.6 billion was of long-term nature. In addition to \$33.7 billion of long-term obligations backed by the States' full faith and credit, \$33.8 billion of nonguaranteed debt was outstanding.

Net long-term State debt—allowing for debt offsets of \$9.2 billion—amounted to \$58.4 billion at the end of the 1975 fiscal year.

CASH AND SECURITY HOLDINGS

The aggregate of all State cash and security holdings was 4.7 percent higher at the end of fiscal 1975 than a year earlier. Components making up the \$140.8 billion total moved differently during the year, as indicated by the table below.

Some change also occurred in the composition of security holdings of the State governments. Nongovernmental securities increased from 80.7 percent to 81.7 percent of total security holdings.

Item	1974-75 amount (millions of dollars)	Per- cent of total	Percent increase or de- crease (-) from 1973-74
Total cash and security holdings	140,847	100.0	4.7
Insurance trust systems.....	85,785	60.9	6.1
Employee retirement.	74,703	53.0	12.9
Unemployment compensation.....	6,876	4.9	-36.2
Other.....	4,206	3.0	7.5
Other than insurance trust systems.....	55,061	39.1	2.6
Offsets to long-term debt.....	9,160	6.5	16.7
Bond funds.....	8,103	5.8	4.0
Other.....	37,798	26.9	-0.6

Data in this report are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing and tabulating the data submitted.

Some portions of the finance statistics being reported were gathered by mail canvassing of individual State institutions or offices. This procedure applied to State tax revenue (for which data on a preliminary basis appeared in the report State Tax Collections in 1975 issued in December 1975); to some debt figures; and to the statistics on finances of employee-retirement systems and miscellaneous other insurance trust systems. Data on the finances of unemployment compensation systems were obtained from the Employment and Training Administration of the U.S. Department of Labor; and figures on State revenue from Federal grants for hospital construction were obtained from the U.S. Public Health Service. Data concerning State institutions of higher education were provided by the Office of Education of the U.S. Department of Health, Education, and Welfare.

The kindness of State and Federal agencies in providing information needed for this report is gratefully acknowledged.

INDIVIDUAL STATE COMPARISONS

There is a considerable range among the States in per capita financial amounts. This is illustrated in the following tabulation distributing the 50 State governments according to the magnitude of their per capita revenue, expenditure, and debt for fiscal 1975.

Per capita amounts	General revenue		General expend- iture	Debt outstanding	
	Total	Taxes		Total	Net long- term
Less than \$100	-	-	-	11	15
\$100 to \$150..	-	-	-	6	6
\$150 to \$200..	-	-	-	4	4
\$200 to \$250..	-	1	-	6	6
\$250 to \$300..	-	7	-	2	1
\$300 to \$350..	-	17	-	5	4
\$350 to \$400..	-	8	-	1	1
\$400 to \$450..	-	8	-	1	3
\$450 to \$500..	4	5	2	2	2
\$500 to \$550..	7	1	8	2	1
\$550 to \$600..	6	2	7	2	2
\$600 to \$700..	19	1	17	1	-
\$700 or more..	14	-	16	7	5

- Represents zero or rounds to zero.

SOURCES AND LIMITATIONS OF DATA

Most of the data for this report was compiled by trained representatives of the Bureau of the Census from official records and reports of the various States. The figures were classified according to standard categories for reporting of State finances.

Reporting on governmental finances by the Bureau of the Census involves presentation of data in terms of uniform categories. Revenue items of the same kind are merged, for example, and expenditure amounts for similar purposes are combined also, regardless of the number of funds involved.

In most instances, the data presented in this report pertain to the respective States' fiscal years (which end June 30 in all except three instances, as indicated by footnote 1 on page 1). However, there are some State government agencies, including a number of toll highway authorities, which operate on a different fiscal year basis. In such instances, where data are not readily available for the basic State fiscal year, figures for these agencies are used which pertain to the agency fiscal year that ended within the period of the State's regular fiscal year.

The financial data in this publication are limited in their coverage to State governments, and provide no measure of local government finances as such, except indirectly through the reporting of State intergovernmental transactions. Financial statistics covering both State and local governments, including comparative data for key items on a State-by-State basis, will appear in the report, Governmental Finances in 1975 which is scheduled for publication in August 1976.

Caution must be used in attempting to draw conclusions from direct comparisons of financial amounts for individual State governments. Some State governments directly administer certain activities which elsewhere are undertaken by local governments, with or without State fiscal aid. The fraction which State government amounts make up of consolidated State-local totals, therefore, differs materially from one State area to another. Percentage figures illustrating this variation, in terms of 1974 tax revenue data, and also in terms of payroll data for the month of October 1974, are presented in table 21.

SUMMARY

Table 1. Summary of State Finances: 1973 to 1975

Item	Amount (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1975	Per capita, 1975 ¹
	1975	1974	1973	1974 to 1975	1973 to 1974		
REVENUE							
TOTAL	154 632	140 815	129 808	9.8	8.5	(x)	728.01
GENERAL REVENUE.	134 611	122 327	113 132	10.0	8.1	100.0	633.75
INTERGOVERNMENTAL REVENUE.	37 827	33 170	32 700	14.0	1.4	28.1	178.09
FROM FEDERAL GOVERNMENT.	36 148	31 632	31 361	14.3	0.9	26.9	170.18
PUBLIC WELFARE	14 247	13 320	13 653	7.0	-2.4	10.6	67.08
EDUCATION.	7 879	6 720	6 430	17.3	4.5	5.9	37.10
HIGHWAYS	5 260	4 503	4 648	16.8	-3.1	3.9	24.77
GENERAL REVENUE SHARING.	2 066	2 045	2 272	1.0	-10.0	1.5	9.72
EMPLOYMENT SECURITY ADMINISTRATION	1 521	1 295	1 276	17.4	1.5	1.1	7.16
HEALTH AND HOSPITALS	1 102	738	608	49.3	21.3	0.8	5.19
NATURAL RESOURCES.	599	472	437	26.8	8.0	0.4	2.82
AIRPORTS	121	101	72	20.5	39.1	0.1	0.57
OTHER.	3 352	2 438	1 963	37.5	24.2	2.5	15.78
FROM LOCAL GOVERNMENTS	1 680	1 538	1 339	9.2	14.8	1.2	7.91
TAXES.	80 155	74 207	68 069	8.0	9.0	59.5	377.37
SALES AND GROSS RECEIPTS	43 346	40 556	37 123	6.9	9.2	32.2	204.07
GENERAL.	24 780	22 612	19 793	9.6	14.2	18.4	116.66
SELECTIVE.	18 566	17 944	17 330	3.5	3.5	13.8	87.41
MOTOR FUEL	8 255	8 207	8 058	0.6	1.8	6.1	38.87
TOBACCO PRODUCTS	3 286	3 250	3 112	1.1	4.4	2.4	15.47
ALCOHOLIC BEVERAGES.	1 963	1 909	1 817	2.8	5.1	1.5	9.24
INSURANCE.	1 751	1 667	1 607	5.0	3.8	1.3	8.24
PUBLIC UTILITIES	1 740	1 445	1 347	20.4	7.3	1.3	8.19
PARIMUTUELS.	676	627	590	7.9	6.2	0.5	3.18
OTHER.	894	839	798	6.5	5.2	0.7	4.21
LICENSE TAXES.	6 289	6 055	5 753	3.9	5.3	4.7	29.61
MOTOR VEHICLES	3 655	3 477	3 386	5.1	2.7	2.7	17.21
CORPORATIONS IN GENERAL.	1 041	1 052	970	-1.0	8.5	0.8	4.90
MOTOR VEHICLE OPERATORS.	286	278	250	2.6	11.2	0.2	1.34
HUNTING AND FISHING.	296	277	238	7.0	16.1	0.2	1.39
ALCOHOLIC BEVERAGES.	147	142	140	3.9	1.0	0.1	0.69
OTHER.	863	830	768	4.0	8.1	0.6	4.06
INDIVIDUAL INCOME.	18 819	17 078	15 587	10.2	9.6	14.0	88.60
CORPORATION NET INCOME	6 642	6 015	5 425	10.4	10.9	4.9	31.27
DEATH AND GIFT	1 418	1 425	1 431	-0.5	(2)	1.1	6.68
PROPERTY	1 451	1 301	1 312	11.5	-0.8	1.1	6.83
SEVERANCE.	1 741	1 255	850	38.7	47.6	1.3	8.20
DOCUMENTARY AND STOCK TRANSFER	415	495	563	-16.1	-12.2	0.3	1.95
OTHER.	33	27	24	22.2	12.5	(2)	0.16
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	16 629	14 950	12 363	11.2	20.9	12.4	78.29
CURRENT CHARGES.	10 437	9 597	8 609	8.7	11.5	7.8	49.13
EDUCATION.	5 751	5 490	4 891	4.8	12.2	4.3	27.08
STATE INSTITUTIONS OF HIGHER EDUCATION	5 625	5 364	4 791	4.9	12.0	4.2	26.48
AUXILIARY ENTERPRISES.	2 326	2 148	1 957	8.3	9.8	1.7	10.95
OTHER.	3 299	3 216	2 834	2.6	13.5	2.5	15.53
OTHER EDUCATION.	126	126	100	0.6	25.7	0.1	0.60
HOSPITALS.	1 750	1 486	1 306	17.8	13.7	1.3	8.24
HIGHWAYS	991	1 002	975	-1.1	2.8	0.7	4.67
TOLL FACILITIES.	907	918	891	-1.2	3.1	0.7	4.27
OTHER.	84	84	84	0.4	(2)	0.1	0.40
MISCELLANEOUS COMMERCIAL ACTIVITIES.	632	519	429	21.9	21.0	0.5	2.98
NATURAL RESOURCES.	318	320	275	-0.6	16.1	0.2	1.50
OTHER.	994	782	734	27.1	6.6	0.7	4.68
MISCELLANEOUS GENERAL REVENUE.	6 193	5 353	3 754	15.7	42.6	4.6	25.16
INTEREST EARNINGS.	3 731	3 161	1 921	18.0	64.6	2.8	17.56
RENTS AND ROYALTIES.	711	679	483	4.8	40.5	0.5	3.35
DONATIONS.	665	533	471	24.9	13.1	0.5	3.13
FINES AND FORFEITS	192	163	145	17.6	12.3	0.1	0.90
SALE OF PROPERTY	68	67	59	1.4	13.3	0.1	0.32
OTHER.	826	750	675	10.0	11.2	0.6	3.89
INSURANCE TRUST REVENUE.	17 892	16 439	14 690	8.8	11.9	100.0	84.23
EMPLOYEE RETIREMENT.	10 182	8 919	8 267	14.2	7.9	56.9	47.94
UNEMPLOYMENT COMPENSATION.	5 712	5 711	4 947	(2)	15.4	31.9	26.89
WORKMEN'S COMPENSATION	1 406	1 218	1 048	15.4	16.2	7.9	6.62
OTHER.	592	591	428	0.1	38.0	3.3	2.79
LIQUOR STORES REVENUE.	2 129	2 049	1 985	3.9	3.2	(x)	10.02

See footnotes at end of table.

Table 1. Summary of State Finances: 1973 to 1975—Continued

Item	Amount (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1975	Per capita, 1975 ¹
	1975	1974	1973	1974 to 1975	1973 to 1974		
EXPENDITURE, BY CHARACTER AND OBJECT							
TOTAL	156 171	132 134	118 636	18.2	11.2	100.0	735.25
INTERGOVERNMENTAL EXPENDITURE.	51 978	45 941	40 822	13.1	12.5	33.3	244.71
DIRECT EXPENDITURE	104 193	86 193	78 013	20.9	10.5	66.7	490.54
CURRENT OPERATION.	60 793	50 803	44 838	19.7	13.3	38.9	286.21
CAPITAL OUTLAY	17 307	15 417	14 677	12.3	5.0	11.1	81.48
CONSTRUCTION	14 443	12 655	12 327	14.1	2.7	9.2	68.00
LAND AND EXISTING STRUCTURES	1 475	1 540	1 322	-4.2	16.5	0.9	6.94
EQUIPMENT.	1 389	1 222	1 028	13.7	19.0	0.9	6.54
INSURANCE BENEFITS AND REPAYMENTS.	16 149	10 590	9 167	52.5	15.5	10.3	76.03
ASSISTANCE AND SUBSIDIES	6 673	6 521	6 897	2.3	-5.5	4.3	31.42
INTEREST ON DEBT	3 272	2 863	2 434	14.3	17.6	2.1	15.40
EXHIBIT: TOTAL PERSONAL SERVICES.	29 824	26 555	24 161	12.3	9.9	19.1	140.41
EXPENDITURE, BY FUNCTION							
TOTAL.	156 171	132 134	118 636	18.2	11.2	(X)	735.25
GENERAL EXPENDITURE.	138 304	119 891	108 086	15.4	10.9	100.0	651.13
INTERGOVERNMENTAL EXPENDITURE.	51 978	45 941	40 822	13.1	12.5	37.6	244.71
STATE PAYMENTS TO FEDERAL GOVERNMENT	975	341	-	185.9	(X)	0.7	4.59
DIRECT EXPENDITURE	86 326	73 950	67 264	16.7	9.9	62.4	406.42
EDUCATION.	54 012	46 860	41 599	15.3	12.6	39.1	254.29
INTERGOVERNMENTAL EXPENDITURE.	31 110	27 107	23 316	14.8	16.3	22.5	146.47
DIRECT EXPENDITURE	22 902	19 753	18 283	15.9	8.0	16.6	107.82
STATE INSTITUTIONS OF HIGHER EDUCATION	17 696	15 395	14 248	14.9	8.0	12.8	83.31
CURRENT OPERATION.	15 463	13 127	11 960	17.8	9.8	11.2	72.80
AUXILIARY ENTERPRISES.	2 048	1 945	1 853	5.3	5.0	1.5	9.64
OTHER.	13 415	11 182	10 107	20.0	10.6	9.7	63.16
CAPITAL OUTLAY	2 233	2 268	2 288	-1.6	-0.9	1.6	10.51
LOCAL SCHOOLS.	536	468	480	14.5	-2.5	0.4	2.52
OTHER.	4 670	3 890	3 555	20.1	9.4	3.4	21.99
PUBLIC WELFARE	25 559	22 538	21 678	13.4	4.0	18.5	120.33
INTERGOVERNMENTAL EXPENDITURE.	8 102	7 369	7 532	9.9	-2.2	5.9	38.14
SUPPLEMENTAL SECURITY INCOME PROGRAMS.	965	340	-	183.8	(X)	0.7	4.54
DIRECT EXPENDITURE	17 457	15 169	14 147	15.2	7.2	12.6	82.19
VENDOR PAYMENTS FOR MEDICAL CARE	9 420	7 441	6 314	26.6	17.8	6.8	44.35
CASH ASSISTANCE PAYMENTS	4 986	5 195	5 779	-4.0	-10.1	3.6	23.47
CATEGORICAL PROGRAMS	4 661	4 984	5 556	-6.5	-10.3	3.4	21.94
OTHER.	325	212	223	53.6	-5.2	0.2	1.53
OTHER.	3 052	2 533	2 053	20.5	23.4	2.2	14.37
HIGHWAYS	17 483	15 847	15 025	10.3	5.5	12.6	82.31
INTERGOVERNMENTAL EXPENDITURE.	3 225	3 211	2 953	0.4	8.7	2.3	15.18
DIRECT EXPENDITURE	14 258	12 636	12 072	12.8	4.7	10.3	67.13
REGULAR HIGHWAY FACILITIES	13 583	11 887	11 337	14.3	4.8	9.8	63.95
CURRENT OPERATION.	3 386	2 891	2 671	17.1	8.2	2.4	15.94
CAPITAL OUTLAY	10 197	8 996	8 667	13.4	3.8	7.4	48.01
TOLL HIGHWAY FACILITIES.	675	749	734	-9.9	2.0	0.5	3.18
HOSPITALS.	7 095	6 208	5 477	14.3	13.3	5.1	33.40
INTERGOVERNMENTAL EXPENDITURE.	78	126	110	-37.8	14.3	0.1	0.07
DIRECT EXPENDITURE	7 016	6 083	5 367	15.3	13.3	5.1	33.33
STATE HOSPITALS.	6 891	5 957	5 274	15.7	13.0	5.0	32.44
CURRENT OPERATION.	6 227	5 397	4 792	15.4	12.6	4.5	29.32
CAPITAL OUTLAY	663	560	481	18.4	16.4	0.5	3.12
OTHER HOSPITALS (NONGOVERNMENTAL).	126	127	94	-0.6	35.1	0.1	0.59
NATURAL RESOURCES.	3 554	3 053	2 725	16.4	12.0	2.6	16.73
AGRICULTURE.	1 373	1 231	1 127	11.6	9.3	1.0	6.47
FISH AND GAME.	445	378	348	17.8	8.6	0.3	2.09
FORESTRY AND PARKS	1 164	966	819	20.5	18.0	0.8	5.48
OTHER.	572	479	432	19.5	10.8	0.4	2.69
HEALTH	3 043	2 238	1 873	37.1	19.2	2.2	14.42
CORRECTION	2 203	1 812	1 553	21.6	16.6	1.6	10.37
FINANCIAL ADMINISTRATION	1 442	1 594	1 393	12.4	14.4	1.3	8.44
EMPLOYMENT SECURITY ADMINISTRATION	1 309	1 304	1 277	15.8	2.1	1.1	7.11
POLICE PROTECTION.	1 428	1 262	1 118	12.8	12.9	1.0	6.70
GENERAL CONTROL.	1 496	1 273	1 112	17.5	14.5	1.1	7.04
PROTECTIVE INSPECTION AND REGULATION, N.E.C.	999	886	779	12.8	13.7	0.7	4.70
MISCELLANEOUS COMMERCIAL ACTIVITIES.	1 045	728	655	43.6	11.1	0.8	4.92
GENERAL PUBLIC BUILDINGS	568	508	429	11.7	18.6	0.4	2.67
AIRPORTS	366	277	298	32.4	-7.1	0.3	1.72
WATER TRANSPORT AND TERMINALS.	221	176	173	25.6	1.8	0.2	1.04
LIBRARIES.	215	172	155	24.8	11.3	0.2	1.01
HOUSING AND URBAN RENEWAL.	632	545	430	15.9	26.8	0.5	2.97
VETERANS' SERVICES	363	156	48	132.1	223.7	0.3	1.71
INTEREST ON DEBT	3 272	2 863	2 436	14.3	17.5	2.4	15.40
INTERGOVERNMENTAL EXPENDITURE, N.E.C.	7 414	6 566	5 514	12.9	19.1	5.4	34.91
GENERAL LOCAL GOVERNMENT SUPPORT	5 129	4 804	4 280	6.8	12.2	3.7	24.15
OTHER.	2 285	1 762	1 234	29.7	42.8	1.7	10.76
ALL OTHER.	4 020	3 029	2 341	32.7	29.4	2.9	18.93

See footnotes at end of table.

Table 1. Summary of State Finances: 1973 to 1975—Continued

Item	Amount (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1975	Per capita, 1975 ¹
	1975	1974	1973	1974 to 1975	1973 to 1974		
EXPENDITURE, BY FUNCTION--CONTINUED							
INSURANCE TRUST EXPENDITURE	16 149	10 590	9 167	52.5	15.5	100.0	76.03
UNEMPLOYMENT COMPENSATION	9 533	4 673	4 056	104.0	15.2	59.0	44.88
EMPLOYEE RETIREMENT	5 160	4 591	3 942	12.4	16.5	32.0	24.29
WORKMEN'S COMPENSATION	910	829	737	9.8	12.5	5.6	4.28
OTHER	545	497	433	9.8	14.7	3.4	2.57
LIQUOR STORES EXPENDITURE	1 719	1 653	1 583	4.0	4.5	-	8.09
INDEBTEDNESS AND DEBT TRANSACTIONS							
DEBT AT END FISCAL YEAR	72 127	65 296	59 071	10.5	10.5	100.0	339.57
LONG-TERM	67 548	61 697	55 397	9.5	11.4	93.7	318.01
NONGUARANTEED	33 812	30 842	27 258	9.6	13.1	46.9	159.19
FULL FAITH AND CREDIT	33 736	30 855	28 139	9.3	9.7	46.8	158.83
SHORT-TERM	4 579	3 599	3 674	27.2	-2.0	6.3	21.56
NET LONG-TERM DEBT AT END OF FISCAL YEAR	58 388	53 847	49 021	8.4	9.8	-	274.89
FULL FAITH AND CREDIT ONLY	29 503	26 967	24 737	9.4	9.0	-	138.90
LONG-TERM DEBT AT END OF FISCAL YEAR, BY FUNCTION:							
TOTAL	67 548	61 697	55 397	9.5	11.4	100.0	319.01
STATE INSTITUTIONS OF HIGHER EDUCATION	10 535	10 044	9 288	5.7	8.1	15.6	49.60
REGULAR HIGHWAY FACILITIES	9 722	9 571	9 157	1.6	4.5	14.4	45.77
TOLL HIGHWAY FACILITIES	6 610	6 942	6 932	-4.8	0.1	9.8	31.12
LOCAL SCHOOLS	3 895	3 680	3 246	5.8	13.4	5.8	18.34
OTHER EDUCATION	2 591	2 080	1 769	24.5	17.6	3.8	12.20
HOSPITALS	2 331	1 777	1 200	31.2	48.1	3.5	10.98
WATER TRANSPORT AND TERMINALS	546	570	563	-4.2	1.3	0.8	2.57
VETERANS' BONUSES	561	371	258	51.3	43.6	0.8	2.64
OTHER AND UNALLOCABLE	30 757	26 662	22 985	15.0	16.0	45.5	144.80
LONG-TERM DEBT ISSUED	8 392	7 801	7 331	7.5	6.4	100.0	39.51
FULL FAITH AND CREDIT	4 335	3 879	4 370	11.7	-11.2	51.7	20.41
NONGUARANTEED	4 057	3 922	2 960	3.3	32.5	48.3	19.10
ORIGINAL ISSUES	8 392	7 711	7 203	8.7	7.1	100.0	39.51
REFUNDING ISSUES	-	91	128	-100.0	-29.1	-	-
LONG-TERM DEBT RETIRED	2 920	2 478	2 335	18.0	6.1	100.0	13.75
REDEEMED	2 908	2 456	2 311	18.5	6.3	99.6	13.69
REFUNDED	12	22	24	-45.9	-7.3	0.4	0.06
BORROWING	9 663	7 959	7 404	25.2	7.5	-	45.50
DEBT REDEMPTION	2 922	2 814	3 094	19.1	-9.1	-	13.76
CASH AND SECURITY HOLDINGS							
TOTAL	140 847	134 493	117 701	4.7	14.3	100.0	663.11
CASH AND DEPOSITS, UNEMPLOYMENT COMPENSATION SYSTEMS							
OTHER CASH AND DEPOSITS	6 876	10 773	9 774	-36.5	10.2	4.9	32.37
SECURITIES	18 744	18 387	16 333	1.9	12.6	13.3	88.24
FEDERAL SECURITIES	115 227	105 332	91 594	9.4	15.0	81.8	542.49
UNITED STATES TREASURY	19 476	18 678	15 837	3.9	17.9	13.8	91.69
FEDERAL AGENCY	14 451	(NA)	(NA)	(x)	(x)	10.3	67.81
STATE AND LOCAL GOVERNMENT SECURITIES	5 025	(NA)	(NA)	(x)	(x)	3.6	23.58
OTHER SECURITIES	1 637	1 638	1 488	0.1	10.1	1.2	7.71
OTHER SECURITIES	94 113	85 015	74 269	10.8	14.5	66.9	443.09
CASH AND SECURITY HOLDINGS OF INSURANCE TRUST SYSTEMS							
EMPLOYEE RETIREMENT	85 785	80 840	71 786	6.1	12.6	60.9	403.67
UNEMPLOYMENT COMPENSATION	74 703	66 155	58 529	12.9	13.0	53.0	351.70
WORKMEN'S COMPENSATION	6 876	10 773	9 774	-36.2	10.2	4.9	32.37
OTHER INSURANCE TRUST SYSTEMS	3 897	3 612	3 268	7.7	10.5	2.8	18.35
OTHER INSURANCE TRUST SYSTEMS	309	300	214	2.5	40.2	0.2	1.45
CASH AND SECURITY HOLDINGS, OTHER THAN INSURANCE TRUST SYSTEMS							
BY PURPOSE OF HOLDING:	55 061	53 653	45 915	2.6	16.9	39.1	259.23
OFFSETS TO LONG-TERM DEBT	9 160	7 849	6 376	16.7	23.1	6.5	43.12
BOND FUNDS	8 103	7 794	6 736	4.0	15.7	5.8	38.15
OTHER	37 798	38 010	32 802	-0.6	15.9	26.9	177.95
BY TYPE OF ASSET:	17 752	17 518	15 639	1.3	12.0	12.6	83.57
CASH AND DEPOSITS	37 310	36 135	30 276	3.2	19.4	26.5	175.65
SECURITIES	13 286	13 770	12 454	-3.5	10.6	9.4	62.55
FEDERAL GOVERNMENT SECURITIES	1 284	1 192	1 062	7.7	12.2	0.9	6.04
STATE AND LOCAL GOVERNMENT SECURITIES	22 740	21 173	16 760	7.4	26.3	16.2	107.06

Note: Because of rounding, detail may not add to totals. Per capita and percent figures are computed on the basis of amounts rounded to the nearest thousand.

- Represents zero or rounds to zero. ¹Revised. X Not applicable. Z Less than half the unit of measurement shown.
²Based on provisional population as of July 1, 1975. ³Represents 6-months' payments.

SUMMARY

Table 2. Summary of Expenditure for State Functions, by Character and Object:
1975

(Millions of dollars)

Purpose and function	Total	Intergovernmental expenditure	Direct expenditure						
			Total	Current operation	Assistance and subsidies, insurance trust, and interest	Capital outlay			
						Total	Construction	Land and existing structures	Equipment
TOTAL	156 171	51 978	104 193	60 793	26 093	17 307	14 443	1 475	1 389
GENERAL EXPENDITURE	138 304	51 978	86 326	59 078	9 945	17 302	14 441	1 475	1 387
EDUCATION	54 012	31 110	22 902	18 625	¹ 1 373	2 904	2 076	178	650
STATE INSTITUTIONS OF HIGHER EDUCATION	17 696	-	17 696	15 463	-	2 233	1 483	158	592
LOCAL SCHOOLS	536	-	536	360	-	176	159	1	16
OTHER	35 781	31 110	4 670	2 802	¹ 1 373	495	434	19	42
PUBLIC WELFARE	25 559	8 102	17 457	12 439	¹ 4 986	32	14	-	18
VENDOR PAYMENTS FOR MEDICAL CARE	9 420	-	9 420	9 420	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	4 986	-	4 986	-	¹ 4 986	-	-	-	-
OTHER VENDOR PAYMENTS	80	-	80	80	-	-	-	-	-
OTHER	11 073	8 102	2 972	2 939	-	32	14	-	18
HIGHWAYS	17 483	3 225	14 258	3 706	-	10 552	9 580	780	192
REGULAR HIGHWAYS	16 808	3 225	13 583	3 386	-	10 197	9 252	761	184
TOLL HIGHWAYS	675	-	675	320	-	355	329	19	7
HOSPITALS	7 095	78	7 016	6 316	-	700	591	19	90
STATE HOSPITALS	6 891	-	6 891	6 227	-	663	554	19	90
OTHER	204	78	126	89	-	37	37	-	-
NATURAL RESOURCES	3 554	186	3 368	2 591	-	777	451	229	96
HEALTH	3 063	1 111	1 952	1 834	-	118	84	6	29
CORRECTION	2 203	103	2 100	1 934	-	166	134	2	30
FINANCIAL ADMINISTRATION	1 792	8	1 784	1 752	-	32	6	3	23
EMPLOYMENT SECURITY ADMINISTRATION	1 509	-	1 509	1 490	-	20	5	-	15
POLICE PROTECTION	1 423	110	1 314	1 193	-	121	32	1	88
GENERAL CONTROL	1 496	75	1 421	1 387	-	34	18	-	16
PROTECTIVE INSPECTION AND REGULATION N.E.C.	999	10	989	978	-	11	1	-	10
MISCELLANEOUS COMMERCIAL ACTIVITIES	1 045	-	1 045	670	-	375	154	194	27
HOUSING AND URBAN RENEWAL	632	225	407	58	-	349	347	2	-
GENERAL PUBLIC BUILDINGS	568	-	568	228	-	340	312	26	3
AIRPORTS	366	82	284	74	-	209	200	4	5
WATER TRANSPORT AND TERMINALS	221	9	212	115	-	98	87	4	7
LIBRARIES	215	128	86	79	-	8	3	-	0
VETERANS' SERVICES	363	2	361	45	¹ 314	1	1	-	-
ALL OTHER	14 706	7 414	7 292	3 565	¹ 3 272	456	345	26	85
INSURANCE TRUST EXPENDITURE	16 149	-	16 149	-	¹ 16 149	-	-	-	-
LIQUOR STORES EXPENDITURE	1 719	-	1 719	1 714	-	5	2	-	3

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

¹Assistance and subsidies.²Interest on debt.³Insurance benefits and withdrawals.

Table 3. Financial Aggregates: 1975

(Thousands of dollars)

State	Revenue				Borrowing	Expenditure				Debt redemption
	Total	General	Insurance trust	Liquor stores		Total	General	Insurance trust	Liquor stores	
ALL STATES	154 632 464	134 611 410	17 891 771	2 129 283	9 663 389	156 171 395	138 303 990	16 148 659	1 718 746	2 921 793
ALABAMA	2 317 561	2 049 570	126 790	101 201	79 523	2 332 629	2 049 795	195 175	87 659	60 290
ALASKA	696 085	622 301	73 784	-	170 270	833 911	797 754	36 157	-	30 853
ARIZONA	1 622 386	1 419 017	203 369	-	5 300	1 597 045	1 459 718	137 327	-	2 020
ARKANSAS	1 231 020	1 138 889	92 131	-	6 817	1 240 596	1 135 590	105 006	-	4 510
CALIFORNIA	18 801 572	15 562 855	3 238 717	-	543 830	17 712 038	15 271 687	2 440 351	-	320 418
COLORADO	1 863 502	1 650 599	212 903	-	825	1 740 582	1 616 188	124 394	-	4 617
CONNECTICUT	1 972 518	1 747 292	225 226	-	493 660	2 283 697	1 930 237	353 460	-	169 974
DELAWARE	550 565	522 360	28 205	-	72 760	568 653	514 979	53 674	-	36 967
FLORIDA	4 665 797	4 253 460	413 337	-	166 350	4 901 551	4 528 405	373 146	-	55 794
GEORGIA	2 932 388	2 706 370	226 018	-	134 750	3 036 002	2 764 481	271 521	-	59 757
HAWAII	1 113 975	982 344	131 631	-	145 000	1 166 897	1 082 473	84 424	-	44 000
IDAH0	616 837	527 557	61 877	27 403	4 361	599 781	536 390	44 029	19 362	2 184
ILLINOIS	7 488 996	6 788 895	700 101	-	569 223	7 842 927	7 119 197	723 730	-	86 562
INDIANA	3 099 901	2 901 780	198 121	-	22 241	3 002 409	2 706 998	295 411	-	20 976
IOWA	2 003 254	1 765 907	140 449	96 898	2 500	1 936 194	1 770 611	96 983	68 600	4 512
KANSAS	1 386 715	1 278 662	108 053	-	6 000	1 311 417	1 228 422	82 995	-	12 543
KENTUCKY	2 394 647	2 184 711	209 936	-	104 835	2 231 044	2 032 510	198 534	-	50 399
LOUISIANA	2 882 584	2 609 465	273 119	-	52 318	2 796 126	2 585 136	210 990	-	46 664
MAINE	801 433	701 636	68 764	31 033	105 586	863 261	736 675	96 200	30 386	23 296
MARYLAND	3 053 387	2 778 211	275 176	-	442 765	3 410 574	3 136 475	274 099	-	107 042
MASSACHUSETTS	4 104 904	3 724 025	380 879	-	921 513	4 939 813	4 360 815	578 998	-	157 441
MICHIGAN	6 938 098	5 973 800	637 413	326 885	307 465	7 688 334	6 499 624	921 917	266 793	80 835
MINNESOTA	3 484 007	3 214 365	269 642	-	120 765	3 139 168	2 922 116	217 052	-	48 671
MISSISSIPPI	1 623 648	1 435 692	119 553	68 403	15 074	1 578 478	1 433 630	87 256	57 592	26 661
MISSOURI	2 420 558	2 158 568	261 990	-	91 900	2 452 721	2 219 820	232 901	-	27 400
MONTANA	614 475	505 749	73 556	35 170	273	554 721	476 517	50 867	27 337	5 190
NEBRASKA	826 055	790 594	35 461	-	-	866 032	818 798	47 234	-	4 562
NEVADA	570 665	434 321	136 344	-	-	499 259	411 571	87 688	-	2 656
NEW HAMPSHIRE	512 162	368 869	41 984	101 309	64 675	559 338	433 954	47 241	78 143	12 535
NEW JERSEY	4 795 353	3 854 833	940 520	-	491 971	5 217 884	4 325 761	892 118	-	218 881
NEW MEXICO	1 092 935	1 004 947	88 038	-	23 730	907 961	857 584	50 377	-	19 232
NEW YORK	17 206 113	14 857 537	2 348 576	-	1 884 333	17 405 591	15 704 675	1 700 916	-	359 523
NORTH CAROLINA	3 604 808	3 247 883	356 925	-	152 033	3 562 338	3 226 479	335 859	-	38 231
NORTH DAKOTA	589 826	551 255	38 571	-	-	490 614	464 387	26 227	-	2 187
OHIO	6 796 066	5 111 134	1 363 800	321 132	340 664	6 824 242	5 449 408	1 120 398	254 436	146 484
OKLAHOMA	1 747 090	1 657 683	89 407	-	65 200	1 637 444	1 536 607	100 837	-	52 944
OREGON	1 941 147	1 534 872	301 405	104 910	454 645	1 783 168	1 499 491	222 252	61 425	46 122
PENNSYLVANIA	8 723 817	7 236 912	1 050 602	436 303	430 470	9 475 515	7 933 758	1 160 698	381 059	168 878
RHODE ISLAND	750 736	644 446	106 290	-	72 835	782 772	656 013	126 759	-	21 507
SOUTH CAROLINA	1 884 803	1 704 761	180 042	-	107 480	2 033 096	1 854 946	178 150	-	35 479
SOUTH DAKOTA	424 938	398 414	26 524	-	12 000	419 241	406 779	12 462	-	1 714
TENNESSEE	2 234 018	2 037 298	196 720	-	117 885	2 417 217	2 187 759	229 458	-	30 130
TEXAS	6 709 260	6 250 160	459 100	-	187 220	6 106 543	5 754 523	352 020	-	63 823
UTAH	907 865	786 663	87 506	33 696	6 850	855 403	809 336	60 389	25 678	6 819
VERMONT	452 957	397 929	26 835	28 193	71 963	471 815	411 128	32 729	27 958	25 613
VIRGINIA	3 281 811	2 917 520	181 197	183 094	143 133	3 374 150	3 040 962	183 396	149 792	37 153
WASHINGTON	3 306 685	2 631 677	525 358	149 650	159 918	3 195 846	2 665 762	414 742	115 342	48 157
WEST VIRGINIA	1 555 099	1 307 647	187 694	66 758	174 150	1 459 362	1 230 731	177 136	51 495	39 098
WISCONSIN	3 847 105	3 310 232	336 873	-	113 000	3 695 146	3 406 685	288 461	-	49 165
WYOMING	389 247	336 743	35 259	17 245	3 230	330 849	300 645	14 515	15 689	1 250

- Represents zero or rounds to zero.

DERIVED COMPARATIVE STATISTICS

Table 4. Per Capita Amounts of Selected Financial Items: 1975
(Dollar amounts)

State	General Revenue											
	Total general revenue	Intergovernmental revenue from Federal Government						Intergov- ernmental revenue from local govern- ments	Taxes			
		Total ¹	Public welfare	Education	Highways	General revenue sharing	Employ- ment security adminis- tration		All taxes ¹	Total ¹	General ²	Motor fuels
NATIONAL AVERAGE .	633.75	170.18	67.08	37.10	24.77	9.72	7.16	7.91	377.37	204.07	116.66	38.87
MEDIAN STATE . . .	641.15	179.77	55.55	39.52	28.51	9.73	7.14	4.98	356.29	201.27	111.58	43.27
ALABAMA	578.19	184.53	58.25	57.00	27.97	9.48	6.60	5.65	307.50	203.26	98.16	41.11
ALASKA	1 767.90	666.36	65.29	172.00	218.26	7.77	23.11	32.93	576.27	95.90	-	51.18
ARIZONA	638.05	136.21	15.84	40.13	40.64	9.40	8.75	2.91	421.94	260.64	178.68	45.69
ARKANSAS	538.73	179.45	59.03	44.88	24.92	10.35	7.93	1.79	308.43	190.82	99.85	51.31
CALIFORNIA	734.62	192.05	88.51	39.82	16.15	10.24	8.05	23.39	451.48	228.03	159.58	35.11
COLORADO	651.38	186.89	62.78	48.85	30.80	8.58	5.02	1.12	341.92	174.28	108.51	24.03
CONNECTICUT	564.55	149.93	61.29	24.64	16.97	8.50	7.08	0.45	342.12	253.78	137.60	72
DELAWARE	902.18	157.64	44.00	38.35	21.89	11.35	7.35	2.13	580.99	123.71	-	71
FLORIDA	508.97	118.61	30.54	29.54	19.49	7.50	4.20	3.90	334.00	253.01	143.60	43.60
GEORGIA	549.41	180.38	70.39	43.48	25.02	8.81	4.88	2.08	374.21	198.26	114.43	46.32
HAWAII	1 135.66	280.74	63.30	65.79	48.88	10.33	8.59	7.54	665.37	421.36	332.05	24.53
IDAH0	543.36	194.98	50.56	33.89	47.90	9.81	12.61	4.34	363.50	168.26	96.48	45.26
ILLINOIS	609.14	150.75	72.85	29.45	19.78	9.32	6.19	3.29	395.65	224.73	134.33	33.59
INDIANA	546.37	107.42	31.38	32.16	13.08	8.06	4.58	1.66	349.08	226.31	159.88	45.71
IOWA	614.30	151.46	35.59	41.09	31.03	10.00	8.29	12.10	370.02	168.69	98.87	41.44
KANSAS	564.03	146.06	45.20	38.72	30.50	8.43	6.55	1.72	339.23	187.22	116.34	41.59
KENTUCKY	643.32	182.96	55.27	46.42	29.32	10.47	2.39	2.63	378.01	205.06	109.46	49.69
LOUISIANA	688.33	177.58	57.34	40.97	30.66	12.37	9.26	4.14	403.24	180.27	96.27	40.46
MAINE	662.55	220.57	87.54	42.13	24.70	11.99	10.78	6.68	348.46	237.76	129.72	47.79
MARYLAND	677.94	153.69	54.87	35.81	29.59	9.79	4.14	6.43	422.33	194.28	96.63	43.16
MASSACHUSETTS	638.99	168.38	86.35	24.62	13.06	11.14	7.83	23.40	380.67	136.89	43.40	30.87
MICHIGAN	652.38	178.23	82.37	36.93	22.10	9.52	9.87	8.06	380.69	205.40	123.57	43.38
MINNESOTA	818.74	191.46	85.20	41.90	26.81	10.37	5.66	13.50	515.09	203.09	97.91	36.68
MISSISSIPPI	611.97	199.82	53.35	60.82	24.84	18.19	8.74	3.66	339.89	251.50	145.15	54.30
MISSOURI	453.20	134.43	36.29	29.32	25.15	8.17	11.03	0.99	273.56	162.82	101.16	37.54
MONTANA	676.14	244.80	57.13	40.59	63.98	11.11	10.07	7.75	311.11	93.01	-	48.76
NEBRASKA	511.38	147.55	46.01	31.80	29.05	9.14	6.79	11.49	274.78	176.21	91.86	52.48
NEVADA	733.65	177.78	35.36	31.04	43.81	7.59	17.44	7.84	450.71	349.95	151.57	43.56
NEW HAMPSHIRE	450.94	146.64	49.18	29.23	21.69	8.12	6.46	14.38	210.77	120.19	-	44.13
NEW JERSEY	526.90	155.13	67.74	31.24	20.11	8.80	7.67	8.43	287.17	192.32	105.30	37.40
NEW MEXICO	876.15	231.05	57.24	57.20	56.16	11.49	6.34	9.69	452.97	276.90	190.31	50.30
NEW YORK	819.95	217.63	134.30	32.65	11.48	12.64	10.42	12.05	493.33	200.79	110.42	28.14
NORTH CAROLINA	595.83	180.08	45.47	47.92	30.98	9.73	5.09	2.81	348.64	177.72	77.79	48.75
NORTH DAKOTA	868.12	214.44	55.82	48.21	54.65	11.61	3.59	10.83	415.18	222.50	148.75	42.53
OHIO	475.06	124.25	40.55	25.97	19.71	7.60	6.08	3.72	282.48	168.07	86.41	34.52
OKLAHOMA	611.24	184.29	76.28	36.10	27.91	8.53	9.09	5.33	325.86	150.85	60.27	41.04
OREGON	670.84	208.36	50.01	44.43	39.67	9.08	5.79	2.78	346.60	63.91	-	35.71
PENNSYLVANIA	611.90	150.94	67.75	27.68	22.37	9.16	7.18	6.80	400.22	203.83	107.47	38.51
RHODE ISLAND	695.20	204.99	91.59	35.46	18.24	9.79	11.22	2.31	377.30	216.36	111.58	34.33
SOUTH CAROLINA	604.95	160.69	44.42	47.32	18.37	10.09	5.94	6.58	339.45	213.83	119.84	45.39
SOUTH DAKOTA	583.33	216.35	52.60	47.53	54.97	12.76	9.19	3.04	250.55	213.74	124.25	43.71
TENNESSEE	486.46	151.73	46.09	38.06	30.06	9.43	5.53	4.15	275.08	190.55	113.90	41.33
TEXAS	510.76	139.07	51.68	37.36	22.04	8.01	5.21	0.95	297.23	199.88	103.98	32.30
UTAH	652.29	215.75	46.47	64.74	48.71	10.04	9.71	4.63	330.68	201.75	144.61	40.15
VERMONT	844.86	300.42	91.94	59.41	56.66	12.29	11.07	3.97	397.02	204.70	56.31	46.08
VIRGINIA	587.38	149.62	47.73	36.87	36.89	8.16	6.27	7.34	334.74	166.87	72.70	49.69
WASHINGTON	742.57	207.55	64.08	56.85	38.01	8.21	2.80	9.90	438.51	347.66	245.89	45.57
WEST VIRGINIA	721.38	247.78	45.17	39.21	115.07	14.23	7.11	0.66	412.02	302.52	200.09	40.51
WISCONSIN	718.52	164.82	80.96	39.01	11.58	11.23	6.66	7.10	464.69	184.74	110.78	33.89
WYOMING	900.38	333.41	24.64	45.82	95.16	9.73	14.76	15.27	412.48	273.42	195.82	54.77

- Represents zero or rounds to zero.

¹Including amounts or categories not shown separately.²Medians are based on those States having the specified items.

Table 4. Per Capita Amounts of Selected Financial Items: 1975—Continued
(Dollar amounts)

State	General revenue--Continued											
	Taxes--Continued							Total charges and miscellaneous general revenue ¹	Current charges			
	Sales and gross receipts taxes--Continued		Individual income ²	Corporation net income ²	Motor vehicle licenses	Death and gift ²	Property ²		Total ¹	State institutions of higher education	Hospitals	Toll highways ³
	Tobacco products	Alcoholic beverages										
NATIONAL AVERAGE	15.47	9.24	88.60	31.27	17.21	6.66	6.83	78.29	49.13	26.48	8.24	4.27
MEDIAN STATE	14.44	8.27	85.06	26.64	17.29	5.89	4.53	83.65	54.11	31.20	7.68	6.93
ALABAMA	12.72	17.32	52.56	16.09	8.70	1.09	7.91	80.50	63.33	36.17	14.51	-
ALASKA	11.46	18.74	247.09	49.28	27.08	0.19	18.65	492.34	140.00	28.04	0.33	-
ARIZONA	15.37	7.16	70.83	22.28	15.05	1.67	43.69	76.99	52.29	35.46	8.75	-
ARKANSAS	19.72	7.81	59.64	25.74	17.22	0.77	0.77	48.55	33.80	22.27	5.46	-
CALIFORNIA	11.95	5.70	115.96	59.13	15.60	11.31	15.47	67.70	38.73	19.31	7.74	1.98
COLORADO	12.39	6.20	110.69	22.93	14.38	7.37	0.67	121.46	94.88	78.93	9.91	-
CONNECTICUT	22.82	7.83	4.39	45.35	14.53	14.95	-	72.06	46.19	17.57	7.49	12.43
DELAWARE	20.05	7.77	237.65	30.30	28.13	13.88	2.43	161.41	99.42	65.96	4.39	4.59
FLORIDA	21.17	20.72	-	21.57	22.69	4.10	6.40	52.47	28.56	14.72	2.55	8.17
GEORGIA	14.41	15.26	75.91	24.23	7.86	1.00	1.24	52.74	33.44	20.35	5.62	-
HAWAII	10.06	14.78	194.99	36.42	0.18	4.02	-	182.01	128.12	39.09	23.83	-
IDAH0	9.24	7.25	111.27	34.34	23.30	4.43	0.40	80.55	37.71	24.87	7.60	-
ILLINOIS	15.30	6.99	102.01	27.53	27.02	6.67	0.38	59.45	42.01	21.85	2.87	6.49
INDIANA	9.28	4.76	75.46	14.58	15.70	6.86	6.04	88.21	66.01	48.07	8.83	4.32
IOWA	15.43	4.67	125.05	22.16	34.76	10.26	0.04	81.72	58.16	40.74	13.46	-
KANSAS	13.44	6.96	75.01	37.89	19.48	5.07	5.86	77.03	59.35	33.00	11.61	7.15
KENTUCKY	6.24	4.32	73.45	34.34	11.98	5.25	10.41	79.72	53.68	29.51	9.63	6.74
LOUISIANA	14.07	11.20	28.72	20.76	8.15	3.08	0.01	103.37	43.50	25.67	6.42	0.24
MAINE	21.70	19.59	42.12	19.06	17.36	8.03	9.68	86.84	53.70	31.03	5.42	12.93
MARYLAND	9.10	6.55	162.52	22.45	17.12	3.56	12.79	95.69	70.39	27.93	13.93	9.51
MASSACHUSETTS	19.59	11.07	169.12	46.07	8.25	10.50	0.10	66.54	40.92	15.17	2.79	8.95
MICHIGAN	14.81	8.88	92.43	24.31	17.76	3.94	12.46	85.39	53.25	38.93	8.64	0.67
MINNESOTA	20.57	12.45	205.58	49.90	21.50	10.75	0.76	98.69	61.10	39.90	13.95	-
MISSISSIPPI	12.49	6.19	39.51	14.37	7.97	2.02	1.31	68.60	49.08	30.86	9.75	-
MISSOURI	11.88	4.65	65.37	11.84	18.59	3.79	0.83	44.21	33.06	23.21	6.19	-
MONTANA	14.48	10.83	118.45	29.52	11.98	7.21	14.18	112.47	53.36	43.98	2.25	-
NEBRASKA	10.95	6.29	50.73	16.73	20.98	1.03	0.09	77.55	54.51	34.70	11.67	-
NEVADA	19.01	15.01	-	-	24.97	-	29.71	97.32	65.51	26.03	0.81	-
NEW HAMPSHIRE	29.19	3.91	10.47	32.18	20.28	7.30	7.00	79.15	64.70	48.66	3.31	8.20
NEW JERSEY	22.78	7.47	6.28	27.72	19.60	11.37	11.25	76.17	47.59	14.99	8.22	19.00
NEW MEXICO	11.71	5.56	49.32	15.99	24.76	1.37	12.20	182.45	60.38	40.67	12.19	-
NEW YORK	18.24	8.53	198.05	53.39	15.18	8.07	1.40	96.95	56.38	12.83	6.72	7.12
NORTH CAROLINA	3.81	14.74	100.89	30.54	15.01	5.09	5.36	64.31	44.00	30.36	7.62	0.07
NORTH DAKOTA	12.85	9.26	101.70	31.44	32.20	2.64	2.31	227.67	190.13	52.01	9.47	-
OHIO	17.69	6.55	44.78	24.85	17.50	2.30	8.49	64.60	41.99	29.14	7.10	4.08
OKLAHOMA	16.49	10.85	60.01	15.68	30.21	9.07	-	95.77	68.33	42.60	6.20	7.64
OREGON	13.65	1.60	186.63	39.64	29.82	9.60	0.02	113.09	61.77	31.54	10.72	0.42
PENNSYLVANIA	20.24	8.62	84.16	50.82	15.64	10.68	4.05	53.93	33.15	18.05	6.90	6.29
RHODE ISLAND	20.10	7.63	85.96	39.54	14.19	8.53	5.01	110.59	81.83	31.38	33.83	3.29
SOUTH CAROLINA	7.84	23.48	74.84	29.34	8.62	2.26	1.19	98.22	75.14	23.03	11.86	-
SOUTH DAKOTA	13.04	8.37	-	2.74	16.58	6.59	-	113.39	86.52	56.99	0.99	-
TENNESSEE	15.00	8.99	4.40	30.26	18.31	6.65	-	55.49	39.07	27.46	6.95	-
TEXAS	21.28	9.74	-	-	17.15	3.91	3.67	73.52	32.33	22.71	6.23	1.00
UTAH	5.83	3.54	87.00	14.93	11.35	3.14	0.21	101.23	64.98	40.03	19.21	-
VERMONT	18.69	25.23	117.07	21.06	31.50	6.36	0.62	143.45	89.27	69.17	10.10	-
VIRGINIA	3.40	10.38	110.15	23.57	15.15	3.88	3.91	95.68	73.72	32.89	27.22	7.39
WASHINGTON	15.94	17.44	-	-	16.48	10.05	44.20	86.62	47.00	34.51	0.97	7.23
WEST VIRGINIA	14.01	11.02	66.13	10.61	19.67	4.05	0.48	60.92	41.36	21.58	8.74	6.04
WISCONSIN	17.58	8.18	189.65	33.30	17.66	10.23	19.99	81.91	59.45	36.87	19.51	-
WYOMING	11.56	3.02	-	-	49.26	4.21	15.48	139.22	51.39	35.68	2.55	-

- Represents zero or rounds to zero.

¹Including amounts for categories not shown separately.

³Medians are based on those States having the specified items.

Table 4. Per Capita Amounts of Selected Financial Items: 1975—Continued
(Dollar amounts)

State	General expenditure											
	General expenditure for all functions ¹						Education				Public welfare	
	Total	Inter-govern- mental expendi- ture	Direct expenditure			Total	Inter-govern- mental expendi- ture	All direct expendi- ture for education	State institu- tions of higher education only	Total	Inter-govern- mental expendi- ture	Direct expendi- ture
			Total	Other than capital outlay	Capital outlay							
NATIONAL AVERAGE .	651.13	244.71	406.42	324.96	81.46	254.29	146.47	107.82	83.31	120.33	38.14	82.19
MEDIAN STATE . . .	654.75	199.39	435.73	336.95	90.56	251.28	134.37	119.79	95.83	83.98	6.12	76.86
ALABAMA	567.18	162.62	404.56	317.29	87.27	276.09	129.24	146.86	111.35	80.72	-	80.72
ALASKA	2 266.35	507.28	1 759.07	1 180.30	578.77	750.55	353.81	396.74	157.90	127.58	0.85	126.72
ARIZONA	656.35	289.76	366.59	280.51	86.08	331.33	202.84	128.49	113.91	37.63	-	37.63
ARKANSAS	536.67	163.49	373.17	270.74	102.44	216.06	116.40	99.67	73.66	80.03	1.57	78.46
CALIFORNIA	720.87	351.38	369.49	325.68	43.81	276.91	183.26	93.65	82.10	178.73	88.27	90.46
COLORADO	637.80	237.93	399.87	322.11	77.77	318.22	151.23	166.98	151.73	104.85	50.70	54.16
CONNECTICUT	623.66	146.55	477.11	382.09	95.02	493.43	100.89	92.54	65.36	112.28	6.12	106.16
DELAWARE	889.43	211.41	678.02	570.58	107.44	192.39	192.39	226.83	179.64	104.76	2.42	102.34
FLORIDA	541.87	220.88	320.99	237.85	83.14	232.40	169.34	63.06	48.98	50.60	-	50.60
GEORGIA	561.20	163.32	397.89	311.55	86.34	232.73	132.02	100.71	79.95	99.91	0.84	99.06
HAWAII	1 251.41	26.77	1 224.65	908.86	315.78	442.02	-	442.02	163.25	154.47	4.07	150.39
IDAH0	654.13	189.64	464.50	365.00	99.50	245.35	122.20	123.15	95.96	71.97	-	71.97
ILLINOIS	633.73	229.34	404.44	338.48	70.96	249.11	152.42	96.69	73.78	161.64	24.47	137.17
INDIANA	509.70	206.79	302.90	242.60	60.30	226.72	97.45	129.23	106.32	54.93	17.74	37.19
IOWA	616.94	224.31	392.62	303.93	88.69	269.92	146.02	123.89	105.38	82.27	5.88	76.39
KANSAS	541.87	155.55	386.32	314.18	72.14	228.84	120.50	108.34	97.38	83.08	0.45	82.63
KENTUCKY	598.50	131.85	466.65	350.09	116.56	246.33	114.93	131.40	101.47	95.54	0.01	95.53
LOUISIANA	681.91	216.25	465.66	341.49	124.17	253.24	160.09	93.15	76.49	85.35	1.32	84.04
MAINE	695.63	190.28	505.35	434.20	71.15	242.84	142.03	100.81	76.08	144.51	10.31	134.21
MARYLAND	765.37	322.82	442.55	343.05	99.50	283.68	170.58	113.10	85.35	108.33	51.74	56.59
MASSACHUSETTS	748.25	231.45	516.80	451.50	65.30	223.39	135.95	87.44	62.26	229.33	22.57	206.76
MICHIGAN	709.80	243.61	466.19	405.66	60.53	242.66	143.44	129.22	103.69	176.77	17.37	159.40
MINNESOTA	744.30	351.59	392.71	324.80	67.91	342.69	195.84	148.85	129.98	118.91	61.77	57.14
MISSISSIPPI	611.10	218.72	392.38	302.06	90.32	254.96	153.06	101.90	78.58	76.41	0.67	75.74
MISSOURI	466.06	135.53	330.53	270.44	60.09	247.73	111.98	75.75	64.44	74.85	0.08	74.77
MONTANA	637.05	153.92	483.13	372.17	110.96	275.15	125.24	128.91	107.91	70.80	1.71	69.09
NEBRASKA	529.62	144.63	384.99	294.19	90.80	275.55	75.94	119.61	104.37	78.54	7.75	70.79
NEVADA	695.22	203.99	491.23	387.85	103.38	264.90	156.91	107.99	93.84	65.14	2.29	62.84
NEW HAMPSHIRE	530.51	101.59	428.92	327.50	101.42	152.22	40.78	111.44	92.98	83.92	0.17	83.75
NEW JERSEY	591.27	226.45	364.83	297.94	66.89	193.73	109.50	84.24	56.04	134.40	64.57	69.83
NEW MEXICO	747.68	267.48	480.19	381.56	98.63	348.96	201.72	147.24	126.36	77.32	-	77.32
NEW YORK	846.70	473.65	393.06	286.13	106.93	275.49	185.69	89.50	52.59	194.73	191.99	2.74
NORTH CAROLINA	551.91	266.61	325.30	256.93	68.37	308.01	203.00	105.01	87.21	57.62	29.13	28.49
NORTH DAKOTA	731.32	192.52	538.80	440.77	98.03	281.11	132.63	148.48	128.04	67.23	0.18	67.05
OHIO	506.50	181.65	324.85	259.99	64.86	190.55	106.67	83.89	74.03	84.04	10.78	73.26
OKLAHOMA	566.60	153.23	413.36	332.82	80.54	224.89	114.89	110.00	90.37	109.32	0.44	108.88
OREGON	655.37	164.78	490.60	417.40	73.19	225.56	110.41	115.14	95.69	104.26	0.96	103.30
PENNSYLVANIA	670.82	218.56	452.25	372.75	79.50	246.04	153.88	92.16	44.36	141.61	15.58	126.03
RHODE ISLAND	707.67	145.03	562.64	509.45	53.19	242.15	101.92	140.23	99.95	187.99	24.68	163.30
SOUTH CAROLINA	658.25	174.16	484.09	373.37	110.71	274.95	127.75	147.20	89.43	58.71	0.08	58.63
SOUTH DAKOTA	595.58	90.65	504.92	371.76	133.17	189.39	61.94	127.45	113.31	83.72	0.88	82.84
TENNESSEE	522.39	152.81	369.58	278.73	90.85	225.53	105.55	119.98	90.97	69.23	0.80	68.43
TEXAS	470.26	138.48	331.78	253.46	78.32	234.21	133.44	100.77	87.98	70.78	-	70.78
UTAH	671.09	217.23	453.86	357.90	95.96	371.60	184.96	186.64	170.87	67.79	0.21	67.58
VERMONT	872.88	165.80	707.08	588.08	119.00	293.72	115.41	178.30	141.91	157.14	8.91	148.23
VIRGINIA	612.23	194.78	417.45	309.00	108.45	249.31	126.76	122.55	96.99	81.83	39.75	42.07
WASHINGTON	752.19	224.77	527.42	430.58	96.84	340.18	156.48	183.70	155.43	117.76	6.91	110.85
WEST VIRGINIA	682.60	162.58	520.02	335.42	184.60	242.68	154.61	88.07	67.93	68.90	-	68.90
WISCONSIN	739.46	370.84	368.62	320.42	48.20	263.13	134.37	128.76	113.52	141.92	52.41	89.51
WYOMING	803.86	214.18	589.68	391.77	197.92	260.88	135.13	125.71	102.02	46.91	0.08	46.82

- Represents zero or rounds to zero.

¹Including amounts for categories not shown separately.

*Medians are based on those States having the specified items.

Table 4. Per Capita Amounts of Selected Financial Items: 1975—Continued
(Dollar amounts)

State	General expenditure--Continued											Total personnel services expenditure
	Highways			Hospitals	Natural resources	Interest	Health	Correction	Financial administration	Employment security administration	General control	
	Total	Inter-governmental expenditure	Direct expenditure									
NATIONAL AVERAGE .	82.31	15.18	67.13	33.40	16.73	15.40	14.42	10.37	8.44	7.11	7.04	140.41
MEDIAN STATE . . .	94.59	13.80	77.59	29.61	19.76	10.57	13.16	9.07	8.91	6.96	6.98	152.30
ALABAMA	82.72	19.38	63.35	30.67	15.93	10.83	13.14	5.51	5.15	5.84	4.45	138.57
ALASKA	366.33	-	366.33	22.05	109.14	94.01	54.39	39.86	39.02	24.39	79.42	675.55
ARIZONA	97.89	19.90	77.99	25.39	15.59	1.66	8.25	9.08	11.07	5.61	6.33	160.38
ARKANSAS	110.19	22.62	87.57	26.79	23.47	2.57	10.85	6.69	9.59	8.16	4.46	120.01
CALIFORNIA	57.44	18.29	39.15	21.16	22.62	12.21	18.54	13.53	10.64	8.08	5.12	141.18
COLORADO	76.40	15.50	60.90	31.92	17.77	2.01	8.51	12.26	11.47	6.42	12.55	180.25
CONNECTICUT	76.58	5.47	71.12	46.89	6.55	39.04	9.07	15.17	8.53	6.80	13.95	152.39
DELAWARE	87.27	3.45	83.82	45.42	20.30	50.05	22.10	19.62	14.62	6.77	21.08	241.70
FLORIDA	86.86	13.36	73.50	20.52	26.60	9.24	18.75	16.77	5.91	5.08	10.49	116.51
GEORGIA	86.03	12.12	73.91	31.53	20.01	9.87	18.34	12.09	6.43	4.54	4.64	144.24
HAWAII	97.31	-	97.31	66.28	50.86	52.68	40.73	9.06	14.59	9.29	26.85	449.10
IDAHO	133.50	35.21	98.28	11.96	39.91	2.15	28.75	9.76	12.77	8.28	9.09	169.38
ILLINOIS	84.99	19.73	65.27	27.47	10.41	11.64	12.30	7.82	7.25	6.31	7.13	111.54
INDIANA	80.41	26.31	54.10	24.45	9.89	5.19	6.17	6.37	5.96	4.57	3.37	115.77
IOWA	126.19	39.52	86.67	33.57	17.07	2.00	6.00	7.05	6.30	6.84	5.04	157.34
KANSAS	95.66	15.29	80.37	35.35	19.52	5.80	5.27	8.02	9.93	6.52	6.59	154.28
KENTUCKY	110.65	3.71	106.94	19.15	26.45	22.42	12.65	6.87	8.05	3.03	6.78	152.59
LOUISIANA	129.23	7.07	122.16	49.54	17.79	15.30	12.30	7.47	8.38	10.98	6.93	141.32
MAINE	89.25	4.21	85.04	28.47	29.94	18.04	10.36	9.25	8.99	10.07	9.06	163.19
MARYLAND	108.51	45.68	62.83	42.26	21.61	20.15	22.89	19.70	15.40	4.95	12.35	158.21
MASSACHUSETTS	33.64	9.90	43.73	40.61	7.17	26.14	13.46	10.86	8.12	7.08	8.33	124.99
MICHIGAN	77.39	34.58	42.81	32.67	12.71	7.97	15.20	8.01	7.00	8.75	6.53	150.15
MINNESOTA	86.32	20.62	65.70	35.98	18.65	10.41	10.57	7.72	6.42	5.57	6.49	164.15
MISSISSIPPI	110.48	26.05	84.43	29.63	25.94	12.21	9.58	6.40	4.87	10.09	4.38	110.89
MISSOURI	92.69	7.47	85.21	29.60	11.07	2.34	8.09	6.31	4.80	11.55	4.91	114.76
MONTANA	126.96	4.01	122.95	26.85	36.95	4.60	11.19	12.12	23.19	7.30	11.05	194.96
NEBRASKA	99.31	17.85	81.46	32.17	25.20	1.95	10.62	8.07	6.23	7.07	7.02	143.87
NEVADA	115.46	9.16	106.30	19.84	23.71	6.16	15.61	20.57	20.35	17.89	11.83	192.54
NEW HAMPSHIRE	109.32	6.23	103.09	25.84	14.54	10.73	12.60	6.95	8.84	6.39	10.45	152.21
NEW JERSEY	55.40	2.52	52.88	28.71	10.84	26.54	9.27	8.58	7.74	8.37	7.73	111.41
NEW MEXICO	114.36	8.54	105.82	33.83	23.59	4.31	16.25	6.86	13.39	7.11	15.85	190.47
NEW YORK	46.26	6.16	40.11	63.38	8.45	42.22	24.67	13.25	9.84	8.91	8.86	142.44
NORTH CAROLINA	78.33	5.43	72.91	32.90	17.29	3.53	13.91	14.53	6.87	5.93	9.13	144.64
NORTH DAKOTA	130.35	28.68	101.67	28.39	33.75	4.27	7.67	5.17	9.34	3.47	6.75	178.24
OHIO	70.92	23.95	46.96	25.00	9.87	11.43	6.51	9.54	6.93	6.14	2.89	98.18
OKLAHOMA	93.53	26.37	67.16	38.29	16.59	14.23	5.25	8.29	5.72	7.49	6.58	137.94
OREGON	109.89	35.20	74.69	26.73	32.09	28.71	13.64	11.78	16.60	6.13	9.29	181.34
PENNSYLVANIA	93.41	9.72	83.68	41.61	14.50	22.32	15.63	8.39	8.83	7.14	7.43	136.03
RHODE ISLAND	38.39	0.49	37.90	57.14	13.16	24.64	22.72	13.21	12.44	10.68	15.38	208.18
SOUTH CAROLINA	82.04	12.73	69.30	39.93	21.91	15.24	20.89	12.96	6.85	6.85	3.78	146.50
SOUTH DAKOTA	131.51	5.67	125.85	28.26	35.66	4.59	12.02	5.58	11.59	9.50	8.86	172.59
TENNESSEE	96.05	24.84	71.21	32.03	16.11	7.68	13.52	9.48	7.93	5.49	5.22	127.97
TEXAS	68.72	0.60	68.13	29.35	11.21	6.32	6.98	4.89	3.93	5.47	3.97	118.30
UTAH	81.73	4.62	77.11	25.43	29.54	2.91	11.70	8.82	10.30	9.56	6.12	199.83
VERMONT	123.36	13.80	109.56	29.62	28.76	45.16	31.64	19.45	15.30	11.01	14.83	223.13
VIRGINIA	124.47	8.71	115.76	41.00	16.52	7.44	16.20	12.80	9.58	8.04	5.98	164.18
WASHINGTON	98.67	21.48	77.19	20.96	33.09	15.98	21.94	14.07	11.57	3.04	5.34	201.27
WEST VIRGINIA	208.63	-	208.63	27.57	21.72	26.45	15.85	6.17	9.65	6.55	4.55	145.45
WISCONSIN	63.03	17.81	45.22	27.82	13.54	8.93	15.38	9.90	8.73	6.38	6.47	133.40
WYOMING	238.41	20.23	218.18	26.56	49.46	10.02	13.18	8.52	20.53	19.80	9.00	212.39

-Represents zero or rounds to zero.

¹Medians are based on those States having the specified items.

Table 4. Per Capita Amounts of Selected Financial Items: 1975—Continued
(Dollar amounts)

State	Gross debt at end of fiscal year					Net long-term debt at end of year		Cash and security holdings at end of fiscal year				
	Total debt	Long-term			Short-term ¹	Total	Full faith and credit ¹	Total	Insurance trust systems			
		Total	Full faith and credit ¹	Nonguaranteed ¹					Total ²	Employee retirement systems	Unemployment compensation systems ³	Other than insurance trust systems
NATIONAL AVERAGE	339.57	318.01	158.83	159.19	21.56	274.89	138.90	660.88	462.52	350.52	32.26	258.36
MEDIAN STATE	240.30	231.13	156.58	114.36	9.86	201.24	156.26	590.89	299.85	261.76	31.06	226.82
ALABAMA	247.88	247.88	24.74	223.14	-	238.31	22.62	380.30	205.33	198.81	6.41	174.97
ALASKA	2 016.54	1 982.45	1 115.08	867.37	34.09	1 620.44	1 113.42	2 820.86	762.19	606.29	155.37	2 058.67
ARIZONA	39.28	39.28	-	39.28	-	33.06	-	642.54	478.42	346.80	50.05	164.12
ARKANSAS	58.09	57.83	-	57.83	0.26	54.16	-	378.62	196.72	186.24	10.45	181.91
CALIFORNIA	305.42	305.42	265.01	40.41	-	238.12	200.53	859.47	620.15	553.90	39.83	239.32
COLORADO	48.48	48.48	-	48.48	0.01	45.95	-	641.53	447.72	389.93	26.48	193.81
CONNECTICUT	944.18	870.82	702.49	168.33	73.36	812.15	660.39	589.94	297.39	291.75	5.36	292.55
DELAWARE	1 024.04	980.60	739.48	241.13	43.44	971.94	739.48	518.42	153.20	128.09	24.61	365.22
FLORIDA	191.16	189.05	20.73	168.31	2.12	156.39	9.14	421.34	237.63	212.38	24.98	183.74
GEORGIA	233.21	233.21	26.52	206.69	-	219.38	24.91	488.27	326.47	257.69	68.79	161.80
HAWAII	1 346.67	1 278.45	936.44	342.01	68.22	1 270.20	934.48	1 307.51	792.00	778.25	12.03	515.51
IDAH0	43.27	48.27	1.52	46.75	-	43.04	1.43	591.84	260.40	176.13	65.96	331.44
ILLINOIS	251.07	229.05	86.96	142.08	22.02	193.98	83.56	452.31	274.53	249.87	24.64	177.78
INDIANA	115.84	110.54	-	110.54	5.30	96.82	-	389.89	174.86	126.17	48.65	215.03
IOWA	44.32	44.32	0.91	43.42	-	41.94	-	481.22	255.02	222.28	32.73	226.20
KANSAS	135.11	135.11	-	135.11	-	127.16	-	494.33	222.09	161.78	60.31	272.24
KENTUCKY	578.73	578.62	106.34	472.28	0.11	449.00	106.34	687.94	276.59	225.04	49.87	411.34
LOUISIANA	321.05	321.59	191.75	129.83	1.47	311.46	186.06	651.49	442.62	405.42	37.19	208.88
MAINE	434.41	434.36	262.11	172.26	0.04	379.68	262.11	445.58	191.86	185.48	6.32	253.72
MARYLAND	511.23	511.23	342.37	168.86	-	482.57	333.64	489.04	374.77	342.13	20.87	114.27
MASSACHUSETTS	676.21	529.04	341.82	187.22	147.17	501.36	340.61	328.02	133.30	128.24	4.91	194.71
MICHIGAN	181.72	162.18	52.86	109.33	19.53	123.10	52.86	472.20	302.66	289.68	9.38	169.75
MINNESOTA	223.02	211.56	156.58	54.98	11.46	207.70	155.65	773.26	340.31	339.04	1.12	432.95
MISSISSIPPI	261.44	260.23	219.45	40.79	1.21	250.64	216.02	340.73	221.01	176.83	44.18	119.72
MISSOURI	58.25	58.25	12.17	46.08	-	50.92	12.17	366.06	237.34	203.21	34.03	128.72
MONTANA	108.82	108.46	-	108.46	0.36	85.05	-	927.84	367.72	309.58	12.81	560.11
NEBRASKA	44.42	44.42	-	44.42	-	32.18	-	234.13	82.19	55.43	26.47	151.94
NEVADA	87.51	87.51	54.20	33.31	-	67.33	39.00	947.99	662.14	489.88	16.16	285.85
NEW HAMPSHIRE	304.14	254.38	170.55	83.84	49.76	243.15	161.90	358.15	300.11	252.51	47.60	58.05
NEW JERSEY	531.21	488.74	209.40	279.34	42.47	423.79	206.50	790.26	503.45	484.57	2.97	286.80
NEW MEXICO	133.15	133.15	18.79	114.36	-	106.25	15.79	1 201.52	358.80	326.42	32.38	842.72
NEW YORK	807.67	694.82	206.68	488.14	112.85	599.01	161.56	1 138.35	697.56	603.43	55.31	440.79
NORTH CAROLINA	113.10	99.39	74.19	25.20	13.71	90.87	67.94	685.88	464.47	388.49	75.38	221.42
NORTH DAKOTA	99.70	99.70	27.17	72.52	-	62.17	-	767.99	136.08	113.89	31.06	581.91
OHIO	247.39	240.07	160.79	79.28	7.32	217.33	160.73	922.84	775.65	614.12	45.70	147.19
OKLAHOMA	348.75	348.67	68.94	279.74	0.07	322.06	64.15	488.51	149.30	126.95	17.90	339.21
OREGON	732.76	732.76	732.76	-	-	156.26	156.26	1 348.64	466.89	330.06	24.25	881.75
PENNSYLVANIA	453.16	451.00	256.84	194.16	2.16	423.09	250.89	575.53	402.76	380.67	16.81	172.77
RHODE ISLAND	495.73	475.78	296.18	179.59	19.96	457.84	285.66	529.81	299.58	271.02	13.88	230.23
SOUTH CAROLINA	330.68	328.96	170.28	158.62	1.77	305.74	158.24	601.80	396.91	347.38	48.08	204.89
SOUTH DAKOTA	99.00	99.00	-	99.00	-	94.84	-	435.23	149.29	118.96	30.30	285.94
TENNESSEE	185.09	161.61	114.70	46.90	23.48	141.37	113.93	387.83	232.35	173.26	59.08	155.47
TEXAS	158.80	158.70	59.13	99.56	0.10	140.06	47.97	667.57	261.68	239.66	22.00	405.89
UTAH	73.73	73.71	20.73	52.98	0.02	61.77	16.22	491.92	298.18	243.33	33.29	193.73
VERMONT	980.06	976.36	547.31	429.05	3.70	738.89	547.31	887.23	286.25	281.01	5.18	600.98
VIRGINIA	139.19	117.65	10.58	107.06	21.54	93.14	10.54	438.20	235.75	201.72	34.02	202.46
WASHINGTON	358.93	358.93	115.71	243.21	-	318.76	115.04	750.31	522.86	434.75	-14.07	227.45
WEST VIRGINIA	589.38	573.71	375.25	198.46	15.67	553.97	374.81	781.50	380.37	193.28	51.35	401.13
WISCONSIN	219.14	210.90	133.40	77.50	8.25	194.78	133.40	637.86	514.57	466.94	45.01	123.29
WYOMING	206.64	206.64	-	206.64	-	106.24	-	1 325.73	414.31	277.42	77.13	911.42

Note: Per capita amounts are based on provisional population figures as of July 1, 1975, and are computed on the basis of amounts rounded to the nearest thousand.

- Represents zero or rounds to zero.

¹Medians are based on those States having the specified items.

²Including amounts for categories not shown separately.

³Minus (-) sign indicates negative balance.

Table 5. Percent Change in Selected Financial Items: 1974 to 1975

State	General revenue									Debt outstanding at end of fiscal year		
	Total general revenue	Inter-governmental revenue from Federal Government	Taxes						Charges and miscellaneous general revenue	Total	Long-term	
			All taxes	Individual income	Sales and gross receipts taxes			Motor vehicle licenses			Full faith and credit	Nonguaranteed
					Total	General	Motor fuels					
ALL STATES. .	10.0	14.3	8.0	10.2	6.9	9.6	0.6	5.1	11.2	10.5	9.3	9.6
ALABAMA.	13.1	19.5	9.2	11.9	8.4	10.4	1.2	1.9	15.6	2.6	-3.9	3.4
ALASKA.	29.1	24.8	57.1	76.7	23.9	-	31.1	42.3	7.1	26.6	33.9	25.3
ARIZONA.	22.5	16.5	26.3	14.4	24.2	29.0	16.5	4.2	12.5	3.9	-	3.9
ARKANSAS.	14.3	24.8	7.8	7.8	6.8	10.1	0.8	3.2	24.2	8.4	-	8.3
CALIFORNIA. . . .	14.3	2.5	20.0	36.2	17.4	26.6	-0.1	1.7	11.8	3.6	4.6	-2.7
COLORADO.	13.9	16.2	8.6	12.0	8.4	12.9	-0.1	9.3	26.7	-3.0	-	-3.0
CONNECTICUT. . . .	-0.5	7.4	-3.1	-27.8	-2.7	-5.6	0.6	0.8	-2.4	12.6	-1.6	56.4
DELAWARE.	9.8	1.4	9.2	26.9	1.9	-	8.5	-2.1	21.7	6.7	3.2	8.9
FLORIDA.	7.5	30.3	0.2	-	1.4	0.3	1.4	3.7	18.7	7.4	18.3	4.9
GEORGIA.	7.4	16.0	2.2	10.0	2.1	4.9	-1.3	-5.6	10.9	7.0	(1)	-5.2
HAWAII.	13.2	10.9	16.3	11.2	15.9	17.5	8.1	74.4	7.5	9.5	5.2	3.9
IDAHO.	15.1	7.5	16.3	26.4	10.2	13.3	6.8	14.4	27.3	5.8	167.2	3.8
ILLINOIS.	3.9	-11.5	8.0	8.6	7.2	8.3	-1.4	11.6	42.9	20.2	12.5	20.1
INDIANA.	14.1	19.5	10.7	22.2	1.8	2.1	-0.6	5.4	21.5	1.3	-	-0.5
IOWA.	12.7	37.6	5.7	11.9	0.2	-0.5	-0.8	5.3	12.6	-1.6	-33.3	-0.6
KANSAS.	12.2	23.2	9.4	15.6	8.0	12.4	-1.7	2.2	12.4	-2.5	-	-2.5
KENTUCKY.	15.6	14.3	16.1	17.5	8.2	11.3	1.7	6.1	16.4	5.7	-3.7	8.1
LOUISIANA.	9.8	9.9	15.9	8.9	4.3	8.2	3.3	0.7	-10.4	0.8	2.7	-2.1
MAINE.	12.6	17.5	9.7	14.3	5.7	3.5	0.8	-5.8	13.2	21.7	7.9	51.1
MARYLAND.	11.3	17.0	9.7	16.1	7.1	8.6	2.8	2.7	11.6	19.1	25.0	8.6
MASSACHUSETTS. .	3.9	13.1	0.6	1.5	1.7	-2.0	-0.6	8.2	4.4	24.1	25.2	2.4
MICHIGAN.	1.2	15.7	-5.3	-12.4	-0.5	-0.8	-0.9	-0.1	6.2	15.8	45.3	8.0
MINNESOTA.	14.8	23.6	9.7	15.1	5.7	10.4	-0.2	-3.8	18.5	12.3	-1.4	38.3
MISSISSIPPI. . . .	10.3	15.6	6.8	12.3	5.9	7.4	1.5	-11.1	13.4	-1.7	-0.4	-7.8
MISSOURI.	6.6	17.6	0.2	-1.3	1.2	6.9	-11.0	-7.1	19.0	30.3	21.8	32.8
MONTANA.	13.7	28.1	5.8	12.1	5.6	-	2.9	1.5	11.1	-8.5	-	-8.8
NEBRASKA.	9.6	22.5	4.7	-1.1	6.1	11.0	-1.9	-0.5	5.1	-6.2	-	-6.2
NEVADA.	11.3	15.1	6.1	-	6.4	8.6	3.6	9.4	31.5	-6.2	-7.8	-3.4
NEW HAMPSHIRE. . .	11.7	23.7	4.4	2.6	4.3	-	-3.6	2.9	8.2	27.2	-8.1	106.0
NEW JERSEY. . . .	3.9	19.0	2.2	4.3	4.5	4.8	2.5	-3.6	-12.7	7.6	5.2	5.1
NEW MEXICO. . . .	20.9	14.8	18.7	-2.4	15.5	19.8	6.9	62.9	32.7	-3.2	42.5	-8.1
NEW YORK.	7.5	12.2	5.0	4.6	5.8	7.4	(2)	1.0	10.9	9.4	-1.5	19.3
NORTH CAROLINA. .	15.6	45.4	5.2	9.0	3.9	3.3	-1.1	-0.5	11.5	23.7	11.6	3.3
NORTH DAKOTA. . .	16.2	18.9	20.6	42.1	12.4	16.4	3.5	5.4	7.4	-3.3	-5.6	-2.5
OHIO.	11.7	16.8	9.0	14.9	4.1	5.9	-1.2	54.3	15.7	8.6	11.7	1.4
OKLAHOMA.	11.8	14.8	13.7	34.7	5.7	13.3	0.1	5.3	-0.7	1.3	-3.5	2.6
OREGON.	15.8	19.3	13.0	21.2	8.5	-	-0.1	-4.0	18.1	32.2	32.2	-
PENNSYLVANIA. . .	4.6	12.7	2.7	-10.8	7.8	6.8	6.9	7.9	-1.1	5.2	12.6	-3.3
RHODE ISLAND. . .	8.6	11.7	4.8	7.8	4.7	2.9	(2)	-0.4	16.9	12.4	1.8	37.9
SOUTH CAROLINA. .	14.2	20.4	6.1	9.4	5.3	7.3	0.5	3.9	39.6	8.4	16.6	-0.3
SOUTH DAKOTA. . .	7.7	14.1	3.3	-	1.9	12.4	-17.3	11.0	5.7	17.9	-	17.9
TENNESSEE.	9.3	21.4	5.5	12.0	5.0	5.8	-0.8	-0.6	4.0	12.2	17.8	-2.9
TEXAS.	13.3	20.9	10.6	-	8.8	12.5	1.4	3.2	10.5	7.0	-1.4	12.7
UTAH.	11.6	15.0	9.8	16.5	12.5	16.7	1.8	-7.0	8.7	1.5	-16.7	11.2
VERMONT.	7.1	14.2	4.1	4.7	2.9	0.1	-0.6	0.2	1.9	11.7	2.4	26.2
VIRGINIA.	14.7	22.3	10.3	16.7	6.2	7.1	2.8	9.4	21.2	18.1	-9.9	9.1
WASHINGTON. . . .	17.0	29.8	14.3	-	9.2	11.1	2.1	10.5	3.7	9.6	42.8	-1.3
WEST VIRGINIA. . .	14.1	4.2	21.8	19.8	22.1	33.3	0.3	22.9	10.7	14.6	22.4	1.7
WISCONSIN.	9.6	23.6	5.3	8.8	4.8	6.9	0.2	2.9	10.8	6.7	7.9	-5.1
WYOMING.	26.1	33.2	24.2	-	22.6	33.4	-0.9	11.2	14.5	2.8	-	2.8

- Represents zero or rounds to zero.

2 Less than half the unit of measurement shown.

3 Excessive percentage increase due to very small figure for prior fiscal year.

Table 5. Percent Change in Selected Financial Items: 1974 to 1975—Continued

State	General expenditure for all functions					General expenditure for selected functions						Personal services expenditure
	Total general expenditure	Inter-governmental expenditure	Direct expenditure			Public welfare	Education			Hospitals	Highways	
			Total	Other than capital outlay	Capital outlay		Total	Inter-governmental	State institutions of higher education			
ALL STATES. .	15.4	13.1	16.7	17.9	12.3	13.4	15.3	14.8	14.9	14.3	10.3	12.3
ALABAMA. . . .	13.3	5.9	16.6	17.4	13.9	18.7	13.5	4.6	23.3	4.0	4.8	16.2
ALASKA. . . .	19.9	21.8	19.3	22.0	14.3	12.2	16.0	18.2	0.5	19.2	25.7	37.8
ARIZONA. . . .	25.7	36.9	18.1	16.8	22.8	6.4	44.3	70.5	17.6	35.7	26.7	6.5
ARKANSAS. . . .	20.0	10.0	25.0	14.7	63.7	4.6	21.0	16.2	23.9	20.5	27.6	16.3
CALIFORNIA. . . .	11.4	7.9	15.1	16.8	3.9	6.5	14.8	12.4	20.9	28.2	3.4	13.9
COLORADO. . . .	21.7	24.9	19.8	17.5	30.7	12.7	23.8	29.5	19.2	14.6	19.4	12.2
CONNECTICUT. . . .	13.7	5.7	16.4	18.4	9.1	18.2	13.1	4.7	25.1	11.7	7.5	12.2
DELAWARE. . . .	10.6	-9.2	18.6	26.6	-11.0	27.6	4.0	-9.0	18.5	24.2	-8.9	15.4
FLORIDA. . . .	16.0	18.3	14.4	13.5	17.2	12.3	17.1	19.1	13.6	10.2	9.1	10.7
GEORGIA. . . .	10.6	-1.5	16.4	16.8	15.0	18.1	8.1	6.7	11.2	6.0	23.5	9.9
HAWAII. . . .	17.5	6.5	17.8	15.0	26.8	15.5	15.4	-	21.1	12.4	9.5	14.6
IDAHO. . . .	17.2	14.5	18.3	19.8	13.3	8.0	21.7	3.1	24.1	69.2	14.1	19.6
ILLINOIS. . . .	17.1	25.1	13.1	12.6	15.1	15.2	15.9	24.8	-2.1	2.5	18.6	5.5
INDIANA. . . .	27.4	45.7	17.4	16.8	19.7	18.1	17.0	17.1	17.1	18.1	7.3	16.4
IOWA. . . .	18.5	10.2	23.8	21.7	31.6	48.6	24.8	25.8	23.6	33.0	13.4	15.1
KANSAS. . . .	17.1	15.9	17.7	18.9	12.6	17.2	18.2	24.3	12.0	-3.1	18.8	8.3
KENTUCKY. . . .	19.7	10.6	22.5	21.6	25.3	31.0	17.2	8.9	19.1	4.9	10.0	17.6
LOUISIANA. . . .	15.6	12.8	16.9	10.4	39.6	2.4	14.6	13.9	14.8	20.9	32.7	8.3
MAINE. . . .	30.8	84.3	17.9	22.7	-4.6	23.6	60.7	96.7	46.1	-1.5	-1.6	13.2
MARYLAND. . . .	19.3	21.2	18.0	20.1	11.4	7.9	27.2	25.7	31.7	13.5	11.7	10.9
MASSACHUSETTS. .	14.0	47.2	3.6	11.3	-29.8	21.2	8.9	33.0	-26.8	-6.1	-3.0	4.3
MICHIGAN. . . .	14.0	7.6	17.6	19.0	9.4	17.9	8.1	6.8	6.9	12.9	11.5	14.7
MINNESOTA. . . .	11.1	-0.8	24.4	28.9	6.5	33.0	15.6	10.2	18.3	14.1	0.1	15.9
MISSISSIPPI. . . .	11.1	11.7	10.8	9.7	14.9	-8.1	10.6	10.9	10.1	19.6	15.5	8.0
MISSOURI. . . .	15.7	7.8	19.3	26.1	-4.0	8.1	10.8	3.8	12.1	21.3	17.6	12.1
MONTANA. . . .	16.7	19.3	15.9	22.9	-2.7	10.8	15.1	12.9	19.7	34.0	15.0	18.1
NEBRASKA. . . .	21.5	23.7	20.6	19.8	23.5	20.9	20.6	19.1	24.0	18.3	6.5	12.7
NEVADA. . . .	14.5	1.4	21.0	22.8	14.5	19.0	8.2	5.5	12.9	82.9	5.0	20.3
NEW HAMPSHIRE. . .	21.7	20.2	22.1	18.0	37.5	20.1	25.0	23.4	25.5	22.1	10.8	19.5
NEW JERSEY. . . .	15.6	21.4	12.3	22.6	-18.3	20.2	19.6	33.9	3.3	6.8	-17.8	10.3
NEW MEXICO. . . .	13.4	13.0	13.7	10.7	26.7	2.0	5.4	13.5	-5.3	135.1	17.0	14.4
NEW YORK. . . .	11.3	8.4	14.8	17.8	7.5	6.6	8.9	6.4	18.1	11.4	1.2	10.2
NORTH CAROLINA. .	23.8	23.2	24.3	24.6	23.4	19.2	24.3	24.6	24.7	18.7	20.5	19.4
NORTH DAKOTA. . .	12.8	6.8	15.1	16.2	10.5	28.7	8.4	7.3	14.5	20.6	13.8	18.0
OHIO. . . .	18.2	6.9	25.7	23.6	35.0	12.7	16.0	6.7	30.9	8.4	4.4	11.8
OKLAHOMA. . . .	9.1	12.8	7.8	6.7	12.7	4.1	10.6	14.6	3.5	25.4	4.8	9.6
OREGON. . . .	15.5	6.8	18.8	18.4	34.4	23.5	14.6	13.3	20.0	13.8	25.3	14.8
PENNSYLVANIA. . .	14.2	9.9	16.4	17.6	11.1	13.1	11.1	9.5	15.9	18.2	16.1	13.9
RHODE ISLAND. . .	15.0	17.6	14.3	14.5	12.2	15.1	13.4	10.6	21.4	13.1	-5.3	9.0
SOUTH CAROLINA. .	19.9	10.5	23.7	31.0	4.1	21.2	16.2	11.8	12.8	47.3	10.1	8.4
SOUTH DAKOTA. . .	14.1	-1.7	17.5	18.9	13.8	23.1	5.2	-2.1	7.4	66.8	1.9	15.5
TENNESSEE. . . .	20.9	17.3	22.4	19.3	32.9	13.7	27.2	18.5	26.2	31.2	16.6	18.3
TEXAS. . . .	20.2	18.2	21.0	19.2	27.1	9.3	19.0	18.5	20.6	29.6	25.4	20.7
UTAH. . . .	18.9	32.5	13.3	16.3	3.4	9.3	25.5	30.3	19.6	17.8	-3.2	14.2
VERMONT. . . .	11.6	12.2	11.4	12.7	5.8	23.5	11.7	4.2	17.8	4.6	-4.9	7.0
VIRGINIA. . . .	16.1	14.5	16.9	23.4	1.7	24.0	13.3	10.6	17.1	15.3	9.2	0.7
WASHINGTON. . . .	19.5	18.6	19.9	16.3	39.0	7.4	24.6	21.1	27.3	14.1	13.6	14.0
WEST VIRGINIA. . .	10.3	15.0	8.9	11.8	3.9	10.2	15.3	15.0	12.0	16.8	-0.6	12.7
WISCONSIN. . . .	11.1	7.6	14.9	19.0	-6.8	42.0	6.5	8.7	3.7	-18.5	-8.1	2.6
WYOMING. . . .	22.3	15.4	25.0	17.7	42.5	11.6	8.4	9.1	-	-4.6	30.9	16.0

- Represents zero or rounds to zero.

Table 6. Relation of Selected Financial Items to Personal Income: 1975

State	General revenue per \$1,000 of personal income						General expenditure per \$1,000 of personal income					
	Total	Revenue from Federal Government	Taxes			Charges and miscellaneous	Total	Education			Public welfare	Highways
			Total ¹	General sales or gross receipts ²	Individual income ²			Total ¹	Inter-governmental ²	State institutions of higher education		
NATIONAL AVERAGE .	117.41	31.53	69.91	21.61	16.41	14.50	120.63	47.11	27.13	15.43	22.29	15.25
MEDIAN STATE . . .	128.64	35.37	73.57	22.00	16.25	16.46	129.78	50.23	26.95	19.35	18.56	18.82
ALABAMA	138.60	44.23	73.71	23.53	12.60	19.30	135.96	66.18	30.98	26.69	19.35	19.83
ALASKA	261.47	98.55	85.23	-	26.54	72.82	335.19	111.01	52.33	23.35	18.87	54.18
ARIZONA	128.55	27.44	85.01	36.00	13.27	15.51	132.23	66.75	40.86	22.95	7.58	19.72
ARKANSAS	131.51	43.85	75.36	24.40	13.57	11.86	131.13	52.79	28.44	18.00	19.56	26.92
CALIFORNIA	123.40	32.26	75.84	26.81	19.48	11.37	121.09	46.51	30.78	13.79	30.02	9.65
COLORADO	119.91	34.40	62.94	19.98	20.31	22.36	117.41	58.58	27.84	27.93	19.30	14.06
CONNECTICUT	87.65	23.28	53.12	21.36	0.68	11.19	96.83	30.03	15.66	10.15	17.43	11.89
DELAWARE	144.54	25.26	93.08	-	38.07	25.86	142.50	67.16	30.82	27.74	16.78	13.98
FLORIDA	97.08	22.62	63.70	27.39	-	10.01	103.35	44.32	32.30	9.34	9.65	16.57
GEORGIA	116.67	38.31	66.73	24.30	16.12	11.20	119.18	49.42	28.04	16.98	21.22	18.27
HAWAII	192.43	47.57	112.74	56.26	33.04	30.84	212.04	74.90	-	27.66	26.17	16.49
IDAHO	134.27	40.69	75.86	20.13	23.22	16.81	136.52	51.21	25.50	20.03	15.02	27.86
ILLINOIS	97.83	24.21	63.54	21.57	16.38	9.55	102.59	40.01	24.48	11.85	25.96	13.65
INDIANA	105.02	20.65	67.10	30.73	14.51	16.96	97.97	43.58	18.73	20.44	10.56	15.46
IOWA	117.16	28.84	70.46	18.83	23.81	15.56	117.48	51.40	27.81	20.07	15.67	24.03
KANSAS	102.42	26.52	61.60	21.12	13.62	13.99	98.39	41.55	21.88	17.68	15.09	17.37
KENTUCKY	146.51	41.67	86.09	24.93	16.73	18.16	136.30	56.10	26.17	23.11	21.76	25.20
LOUISIANA	157.88	40.73	92.49	22.08	6.59	23.71	156.41	58.09	36.72	17.54	19.58	29.64
MAINE	145.99	48.60	76.78	28.58	9.28	19.13	153.28	53.51	31.30	16.76	31.84	19.67
MARYLAND	114.19	25.89	71.14	16.28	27.37	16.08	128.92	47.78	28.73	14.38	18.25	18.28
MASSACHUSETTS	111.53	29.39	66.44	7.58	29.52	11.61	130.60	38.99	23.73	10.87	40.03	9.36
MICHIGAN	111.62	30.49	65.13	22.00	15.82	14.61	121.44	46.65	24.54	17.74	30.24	13.24
MINNESOTA	151.35	35.39	95.22	18.10	38.00	18.24	137.59	63.35	36.20	24.03	21.98	15.96
MISSISSIPPI	162.43	53.04	90.21	43.83	10.49	18.21	162.19	67.67	40.62	20.86	20.28	29.32
MISSOURI	89.73	26.62	54.16	20.03	12.94	8.75	92.28	37.17	22.17	12.76	14.82	18.35
MONTANA	138.83	50.26	63.88	-	24.32	23.09	130.80	52.18	25.71	22.16	14.54	26.07
NEBRASKA	97.08	28.01	52.16	17.44	9.63	14.72	100.54	37.12	14.42	19.81	14.91	18.85
NEVADA	126.00	30.53	77.41	26.03	-	16.71	119.40	45.49	26.95	16.12	11.19	19.83
NEW HAMPSHIRE	92.33	30.03	43.16	-	2.14	16.21	108.62	31.17	8.35	19.04	17.18	22.38
NEW JERSEY	84.19	24.79	45.88	16.82	1.00	12.17	94.47	30.95	17.49	8.95	21.47	8.85
NEW MEXICO	216.49	57.09	111.92	47.03	12.19	43.08	184.74	86.23	49.84	31.22	19.11	28.26
NEW YORK	133.20	35.35	80.14	17.94	32.17	25.75	140.80	44.75	30.21	8.54	31.63	7.52
NORTH CAROLINA	129.83	39.24	75.97	16.95	21.96	14.01	128.97	67.11	44.23	19.00	12.56	17.07
NORTH DAKOTA	155.02	38.29	74.14	26.56	18.16	40.66	130.59	50.20	23.68	22.86	12.01	23.28
OHIO	86.27	22.56	51.30	15.69	8.13	11.73	91.98	34.61	19.37	13.44	15.26	12.88
OKLAHOMA	133.59	40.28	71.22	13.17	13.11	20.93	123.83	49.15	25.11	19.75	23.89	20.44
OREGON	128.19	39.82	66.23	-	35.66	21.61	125.24	43.10	21.10	18.29	19.92	21.00
PENNSYLVANIA	112.25	27.69	73.42	19.71	15.44	9.89	123.06	45.13	28.23	8.14	25.98	17.13
RHODE ISLAND	128.73	37.96	69.87	20.66	15.92	20.48	131.05	44.84	18.87	18.51	34.81	7.11
SOUTH CAROLINA	142.03	37.73	79.70	28.14	17.57	23.06	154.54	64.55	29.99	21.00	13.78	19.26
SOUTH DAKOTA	124.70	46.25	53.56	26.56	-	24.24	127.32	40.49	13.24	24.22	17.90	28.11
TENNESSEE	108.43	33.82	61.32	25.39	0.98	12.37	116.44	50.27	23.53	20.28	15.43	21.41
TEXAS	104.75	28.52	60.96	21.32	-	15.08	96.44	48.03	27.37	18.04	14.51	14.09
UTAH	149.93	49.59	76.01	33.24	20.00	23.27	154.25	85.41	42.51	39.27	15.58	18.79
VERMONT	186.73	66.40	87.75	12.45	25.88	31.70	192.93	64.92	25.51	31.37	34.73	27.27
VIRGINIA	111.33	28.36	63.45	13.78	20.88	18.13	116.05	47.26	24.03	18.38	15.51	23.59
WASHINGTON	132.58	37.06	78.29	43.90	-	15.46	134.30	60.74	27.94	27.75	21.03	17.62
WEST VIRGINIA	166.13	57.06	94.89	46.08	15.23	14.03	157.20	55.89	35.61	15.65	15.87	48.05
WISCONSIN	138.17	31.70	89.36	21.30	36.47	15.75	142.20	50.60	25.84	21.83	27.29	12.12
WYOMING	173.58	64.28	79.52	37.75	-	26.84	154.97	50.29	26.05	19.67	9.04	45.96

Note: State financial amounts for fiscal 1975 are related herein to personal income data as estimated for calendar 1974 (see table 21).

- Represents zero or rounds to zero.

¹Including amounts for categories not shown separately.

²Medians are based on those States having the specified items.

INDIVIDUAL STATES

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Table 7. Revenue by Source: 1975

(Thousands of dollars)

State	Total revenue	Total general revenue	Intergovernmental revenue						
			Total	From Federal Government					
				Total	Public welfare	Education	Highways	General revenue sharing ¹	Employment security administration
ALL STATES	154 632 464	134 611 410	37 827 222	36 147 553	14 247 494	7 879 305	5 260 454	2 065 521	1 520 851
ALABAMA	2 317 561	2 089 570	687 309	666 879	210 517	205 991	101 070	34 258	23 842
ALASKA	696 085	622 301	246 151	234 559	22 981	60 545	76 827	2 734	8 133
ARIZONA	1 622 386	1 419 017	309 395	302 929	35 229	89 249	90 376	20 914	19 458
ARKANSAS	1 231 020	1 138 889	383 514	379 725	124 903	94 959	52 724	21 906	16 771
CALIFORNIA	18 801 572	15 362 855	4 564 061	4 068 494	1 875 039	843 692	342 106	217 012	170 483
COLORADO	1 863 502	1 650 599	476 401	473 573	159 097	123 798	78 043	21 731	12 729
CONNECTICUT	1 972 518	1 747 292	465 433	464 038	189 692	76 253	52 520	26 306	21 928
DELAWARE	550 565	522 360	92 508	91 276	25 478	22 206	12 677	6 574	4 258
FLORIDA	4 666 797	4 253 460	1 023 773	991 221	255 248	246 862	162 874	62 637	35 135
GEORGIA	2 932 388	2 706 370	898 777	888 555	346 753	214 190	123 247	43 392	24 044
HAWAII	1 113 975	982 344	249 355	242 837	54 755	56 906	42 282	8 933	7 427
IDaho	616 837	527 557	163 440	159 882	41 461	27 787	39 277	8 042	10 340
ILLINOIS	7 488 956	6 788 895	1 716 744	1 680 125	811 883	328 267	220 445	103 925	69 019
INDIANA	3 099 901	2 901 780	579 334	570 512	166 640	170 801	69 454	42 781	24 302
IOWA	2 003 254	1 765 907	469 417	434 680	102 151	117 919	89 056	28 704	23 787
KANSAS	1 386 715	1 278 662	335 011	331 122	102 468	87 768	69 139	19 114	14 851
KENTUCKY	2 394 647	2 184 711	630 275	621 348	187 706	157 627	99 555	35 570	8 100
LOUISIANA	2 882 584	2 609 465	688 883	673 195	217 394	155 310	116 215	46 913	35 090
MAINE	801 433	701 636	240 662	233 583	92 708	44 617	26 162	12 695	11 418
MARYLAND	3 053 387	2 778 211	656 165	629 818	224 839	146 748	121 251	40 103	16 959
MASSACHUSETTS	4 104 904	3 724 025	1 117 672	981 312	503 227	143 459	76 087	64 953	45 645
MICHIGAN	6 938 098	5 973 800	1 705 915	1 632 082	754 307	338 212	202 390	87 151	90 422
MINNESOTA	3 484 007	3 214 365	804 693	751 689	334 483	164 513	105 251	40 698	22 228
MISSISSIPPI	1 623 648	1 435 692	477 364	468 782	125 148	142 694	58 278	42 673	20 499
MISSOURI	2 420 558	2 158 568	641 017	640 279	172 845	139 635	119 787	38 912	52 527
MONTANA	614 475	505 749	188 913	183 114	42 731	30 360	47 857	8 308	7 536
NEBRASKA	826 055	790 594	245 889	228 118	71 136	49 156	44 919	14 129	10 492
NEVADA	570 665	434 321	109 888	105 244	20 932	18 376	25 937	4 493	10 327
NEW HAMPSHIRE	512 162	368 869	131 713	119 952	40 226	23 910	17 739	6 646	5 283
NEW JERSEY	4 795 353	3 854 833	1 196 657	1 134 955	495 586	228 521	147 089	64 383	56 145
NEW MEXICO	1 092 985	1 004 947	276 127	265 009	65 659	65 605	64 417	13 177	7 272
NEW YORK	17 206 113	14 857 537	4 161 645	3 943 379	2 433 583	591 609	208 107	229 032	188 869
NORTH CAROLINA	3 604 808	3 247 883	996 907	981 616	247 856	261 237	277 879	53 050	27 772
NORTH DAKOTA	589 826	551 255	143 045	136 167	35 446	30 615	34 702	7 374	2 282
OHIO	6 796 066	5 111 134	1 376 886	1 336 855	436 268	279 443	212 074	81 801	65 398
OKLAHOMA	1 747 090	1 657 683	514 228	499 782	206 880	97 892	75 693	23 131	24 645
OREGON	1 941 187	1 534 872	483 104	476 734	114 420	101 653	90 759	20 786	13 253
PENNSYLVANIA	8 723 817	7 236 912	1 865 592	1 785 134	801 319	327 392	264 594	108 334	84 892
RHODE ISLAND	750 736	644 446	192 168	190 025	84 901	32 868	16 905	9 071	10 400
SOUTH CAROLINA	1 884 803	1 704 761	471 383	452 832	125 169	133 351	51 768	28 433	16 735
SOUTH DAKOTA	424 938	398 414	149 843	147 765	35 923	32 465	37 546	8 716	6 274
TENNESSEE	2 234 018	2 037 298	652 842	635 458	193 007	159 406	125 903	39 508	23 157
TEXAS	6 709 260	6 250 160	1 713 320	1 701 755	632 383	457 197	269 678	97 973	63 707
UTAH	907 865	786 663	265 781	260 193	56 046	78 071	58 740	12 109	11 707
VERMONT	452 957	397 929	143 371	141 499	43 304	27 980	26 687	5 787	5 212
VIRGINIA	3 281 811	2 917 520	779 623	743 143	237 096	183 148	183 226	40 536	31 166
WASHINGTON	3 306 685	2 631 677	770 639	735 551	227 024	201 484	134 712	29 084	9 925
WEST VIRGINIA	1 555 099	1 300 647	447 944	446 756	81 448	70 703	207 470	25 663	12 823
WISCONSIN	3 647 105	3 310 232	792 038	759 327	372 985	179 720	53 371	51 727	30 662
WYOMING	389 247	336 743	130 407	124 695	9 214	17 135	35 589	3 639	5 522

¹ Represents Federal funds distributed to the States under the State and Local Fiscal Assistance Act of 1972.

Table 7. Revenue by Source: 1975—Continued

(Thousands of dollars)

State	Intergovernmental revenue--Continued									
	From Federal Government--Continued				From local governments					
	Health and hospitals	Natural resources	Airports	Other	Total	Public welfare	Highways	Health and hospitals	Education	Other
ALL STATES	1 101 727	598 964	121 157	3 352 080	1 679 669	532 085	245 137	195 897	181 849	524 701
ALABAMA	20 602	15 924	-	54 675	20 430	3 667	8 878	988	2 558	4 339
ALASKA	9 192	8 016	16 535	29 596	11 592	-	10 374	-	161	1 057
ARIZONA	12 317	5 559	1 092	28 735	6 466	-	5 962	-	300	204
ARKANSAS	17 554	7 615	-	43 293	3 789	-	3 525	-	-	264
CALIFORNIA	52 859	40 843	-	525 460	495 567	2416 141	12 414	3 807	11 988	51 217
COLORADO	20 489	7 956	-	49 730	2 828	-	413	-	1 693	722
CONNECTICUT	15 168	4 251	-	77 920	1 395	-	560	-	198	637
DELAWARE	5 147	2 311	-	12 625	1 232	-	-	154	77	1 001
FLORIDA	105 059	16 790	-	106 616	32 552	39	-	21 328	1 538	9 647
GEORGIA	29 730	18 557	-	90 642	10 222	108	1 795	-	5 840	2 479
HAWAII	15 454	3 450	8 029	45 601	6 518	-	128	-	147	6 243
IDAH0	6 195	6 951	-	19 829	3 558	-	591	2 245	152	570
ILLINOIS	36 192	20 597	11 422	78 375	36 619	13 291	18 509	3	2 084	2 732
INDIANA	15 327	13 181	6 346	61 680	8 822	15	4 003	241	1 517	3 046
IOWA	10 807	9 347	-	52 909	34 737	952	7 349	20 630	-	5 806
KANSAS	7 980	9 847	-	19 955	3 889	-	2 901	-	768	220
KENTUCKY	19 888	14 672	4 263	93 967	8 927	-	2 270	-	6 197	460
LOUISIANA	57 786	13 423	-	31 064	15 688	502	10 110	523	3 355	1 198
MAINE	5 813	6 679	83	33 408	7 079	1 842	3 616	-	1 293	328
MARYLAND	19 779	11 368	310	48 461	26 347	10 667	6 319	6 707	1 413	1 241
MASSACHUSETTS	26 000	9 566	3 971	108 404	136 360	-	241	2 501	2 403	131 215
MICHIGAN	38 580	21 609	9 164	90 247	73 833	3 250	23 921	13 160	3 666	29 836
MINNESOTA	25 033	13 053	4 436	41 994	53 004	29 088	12 847	6 852	822	3 395
MISSISSIPPI	13 541	15 325	-	50 624	8 582	2 173	561	-	3 817	2 031
MISSOURI	30 837	17 637	-	68 099	4 738	-	391	2 558	1 756	33
MONTANA	6 379	6 719	144	33 080	5 799	4 607	233	-	680	279
NEBRASKA	11 175	8 015	6 141	12 955	17 771	9 513	3 877	2 826	1 338	217
NEVADA	3 240	4 512	12	17 415	4 644	3 462	408	-	371	403
NEW HAMPSHIRE	5 250	3 911	400	16 587	11 761	4 763	2 034	2	2 677	2 085
NEW JERSEY	26 438	9 183	10 948	96 662	61 702	11 486	1 607	39 920	2 243	6 446
NEW MEXICO	6 547	5 317	-	37 015	11 118	1 301	78	5 377	2 754	1 608
NEW YORK	83 307	24 305	2 944	181 623	218 266	-	-	1 520	27 410	189 336
NORTH CAROLINA	25 864	22 481	130	65 347	15 291	7 640	1 993	-	2 232	3 426
NORTH DAKOTA	5 184	5 858	-	14 706	6 878	1 709	4 546	-	133	490
OHIO	44 644	13 802	-	203 425	40 031	1 030	20 238	748	2 141	15 874
OKLAHOMA	20 910	10 479	-	40 152	14 446	285	6 344	1 236	3 308	3 273
OREGON	12 233	11 140	-	112 490	6 370	-	616	2 501	2 955	298
PENNSYLVANIA	38 472	33 938	14 491	111 702	80 458	203	12 695	-	57 630	9 925
RHODE ISLAND	5 788	4 849	1 134	24 109	2 143	-	-	-	18	2 125
SOUTH CAROLINA	28 266	13 825	20	55 265	18 551	177	1 506	7 457	6 519	2 892
SOUTH DAKOTA	3 988	7 543	1 638	13 672	2 078	-	-	1 390	211	477
TENNESSEE	19 904	15 056	1 272	58 245	17 384	547	5 943	7 310	2 670	914
TEXAS	55 942	26 526	-	98 349	11 565	619	7 484	-	2 692	770
UTAH	5 865	7 199	-	30 456	5 588	71	1 917	-	319	3 281
VERMONT	8 564	3 299	581	20 085	1 872	-	-	-	1 677	195
VIRGINIA	15 952	11 971	1 999	38 049	36 480	92	15 528	17 926	938	1 996
WASHINGTON	22 928	10 340	-	100 054	35 088	-	3 898	21 210	6 755	3 225
WEST VIRGINIA	13 930	8 912	35	25 772	1 188	200	-	-	305	683
WISCONSIN	9 164	11 427	10 767	39 504	32 711	41	13 835	4 448	130	14 257
WYOMING	4 464	5 830	2 850	40 452	5 712	2 399	2 679	329	-	305

- Represents zero or rounds to zero.

¹Includes \$324,228,000 received by the University of California for atomic research contracts.²Includes \$298,826,000 from counties for health care program and \$118,836,000 for county share of supplemental security income program.³Includes \$89,092,000 air and water pollution grants.

Table 7. Revenue by Source: 1975—Continued

(Thousands of dollars)

State	Taxes								
	Total	Sales and gross receipts taxes							
		Total	Total general sales and gross receipts taxes	Selective sales and gross receipts taxes					
				Total	Motor fuels	Tobacco products	Alcoholic beverages	Insurance	Public utilities
ALL STATES	80 154 888	43 346 313	24 780 056	18 566 257	8 255 483	3 285 851	1 963 420	1 750 886	1 740 187
ALABAMA	1 111 317	734 597	354 751	379 846	148 571	45 964	62 579	35 434	70 686
ALASKA	202 848	33 756	-	33 756	18 015	4 033	6 598	4 423	887
ARIZONA	938 399	579 665	397 374	182 291	101 624	34 172	15 924	15 627	8 335
ARKANSAS	652 646	403 769	211 274	192 495	108 581	41 727	16 535	14 617	-
CALIFORNIA	9 564 630	4 830 845	3 380 652	1 450 193	743 732	253 076	120 709	205 053	2 373
COLORADO	866 425	441 614	274 971	166 643	91 303	31 402	15 706	21 018	711
CONNECTICUT	1 058 848	785 462	425 882	359 580	138 411	70 614	24 248	34 299	62 618
DELAWARE	336 393	71 626	-	71 626	29 707	11 609	4 498	3 711	13 122
FLORIDA	2 791 223	2 114 381	1 200 061	914 320	362 518	176 948	173 152	52 193	45 322
GEORGIA	1 547 774	976 613	563 660	412 953	228 159	70 976	75 162	38 656	-
HAWAII	575 549	364 480	287 219	77 261	21 218	8 706	12 783	9 886	24 668
IDaho	298 069	137 970	79 110	58 860	37 112	7 579	5 947	7 564	408
ILLINOIS	4 409 545	2 504 642	1 497 126	1 007 516	374 414	170 543	77 905	54 331	251 809
INDIANA	1 853 950	1 201 920	849 144	352 776	242 764	49 307	25 293	35 391	-
IOWA	1 061 960	484 146	283 758	200 388	118 923	44 293	13 300	23 592	-
KANSAS	769 035	424 431	263 732	160 699	94 295	30 462	15 771	19 816	355
KENTUCKY	1 283 705	696 390	371 819	324 571	168 746	21 185	14 669	47 541	-
LOUISIANA	1 528 692	683 408	364 972	318 436	153 397	53 321	42 463	36 091	12 805
MAINE	369 015	251 784	137 369	114 415	50 609	22 977	20 750	8 834	9 858
MARYLAND	1 730 723	796 163	396 006	400 157	176 871	37 277	26 834	35 434	33 344
MASSACHUSETTS	2 218 537	797 816	252 946	544 870	179 913	114 149	64 545	73 847	-
MICHIGAN	3 485 965	1 880 820	1 177 360	703 460	397 262	135 595	81 315	61 332	-
MINNESOTA	2 022 228	797 326	384 391	412 935	143 993	78 789	48 879	34 443	53 801
MISSISSIPPI	797 390	590 019	387 445	202 574	127 390	29 292	14 520	21 235	698
MISSOURI	1 302 972	775 523	481 807	293 716	178 793	56 602	22 169	35 894	258
MONTANA	232 712	69 571	-	69 571	36 470	10 830	8 098	8 323	2 965
NEBRASKA	424 805	272 428	142 021	130 407	81 127	21 571	9 728	12 053	-
NEVADA	266 819	207 168	89 732	117 436	25 787	11 251	8 883	5 468	719
NEW HAMPSHIRE	172 410	98 313	-	98 313	36 096	23 877	3 202	6 254	1 575
NEW JERSEY	2 100 903	1 407 027	770 381	636 646	273 621	166 640	54 663	48 999	37 870
NEW MEXICO	519 551	317 609	218 291	99 318	57 690	13 431	6 377	9 860	1 481
NEW YORK	8 939 223	3 638 232	2 000 854	1 637 378	509 840	330 470	154 573	158 304	305 647
NORTH CAROLINA	1 900 440	968 773	424 018	544 755	265 739	20 753	80 340	47 815	111 998
NORTH DAKOTA	263 638	141 285	94 458	46 827	27 004	8 157	5 882	4 924	618
OHIO	3 039 163	1 808 222	929 725	878 497	371 404	190 334	70 467	76 614	148 230
OKLAHOMA	883 735	409 092	163 455	245 637	111 291	44 723	29 428	33 619	2 160
OREGON	793 010	146 229	-	146 229	81 696	31 230	3 656	25 275	745
PENNSYLVANIA	4 733 435	2 410 685	1 271 015	1 139 670	455 400	239 331	101 915	88 173	226 749
RHODE ISLAND	349 759	200 569	103 431	97 138	31 828	18 631	7 076	7 498	23 712
SOUTH CAROLINA	956 581	602 580	337 711	264 869	127 904	22 084	66 162	22 406	14 004
SOUTH DAKOTA	171 127	145 987	84 863	61 124	29 853	8 906	5 715	6 095	66
TENNESSEE	1 152 054	798 005	477 012	320 993	173 101	62 820	37 638	35 725	7 458
TEXAS	3 637 162	2 445 885	1 272 418	1 173 467	395 221	260 414	119 164	97 282	75 750
UTAH	398 801	243 309	174 401	68 908	48 417	7 036	4 267	8 692	496
VERMONT	186 995	96 415	26 523	69 892	21 703	8 802	11 883	3 591	7 649
VIRGINIA	1 662 677	828 860	361 125	467 735	246 814	16 886	51 573	45 745	65 595
WASHINGTON	1 554 074	1 232 095	871 418	360 677	161 514	56 505	61 791	22 614	53 531
WEST VIRGINIA	742 872	545 442	360 761	184 681	73 042	25 252	19 871	15 712	-
WISCONSIN	2 140 836	851 108	510 379	340 729	156 116	80 996	37 685	26 525	39 311
WYOMING	154 268	102 258	73 235	29 023	20 484	4 323	1 129	3 058	-

- Represents zero or rounds to zero.

Table 7. Revenue by Source: 1975—Continued

(Thousands of dollars)

State	Taxes--Continued								
	Sales and gross receipts taxes--Continued			License taxes					
	Selective sales and gross receipts taxes--Continued								
	Parimutuels	Amusements	Other	Total license taxes	Motor vehicles	Corporations in general	Occupations and businesses, n.e.c.	Motor vehicle operators	Hunting and fishing
ALL STATES	676 426	98 892	795 112	6 286 848	3 655 388	1 041 440	716 048	285 553	296 020
ALABAMA	-	69	¹ 16 543	81 620	31 428	28 962	9 367	4 121	4 785
ALASKA	-	-	-	26 640	9 533	595	11 994	439	3 145
ARIZONA	6 609	-	-	50 773	33 465	1 268	6 262	4 113	4 100
ARKANSAS	11 035	-	-	54 135	36 433	2 022	3 990	4 155	5 143
CALIFORNIA	86 829	275	² 38 146	454 060	330 439	2 727	55 797	14 820	22 745
COLORADO	6 395	106	2	61 588	36 436	1 897	7 273	1 737	11 846
CONNECTICUT	-	9 388	2	73 180	44 982	1 024	11 920	8 987	1 061
DELAWARE	8 036	157	786	93 400	16 285	55 030	18 505	927	287
FLORIDA	78 135	2 314	³ 23 738	276 547	189 599	3 815	39 238	19 387	5 545
GEORGIA	-	-	-	62 494	38 724	4 019	8 006	5 439	5 553
HAWAII	-	-	-	6 702	157	401	5 280	-	133
IDAHO	250	-	-	36 256	19 102	1 057	8 936	1 706	4 884
ILLINOIS	60 907	2 506	⁴ 15 101	379 375	301 118	25 929	22 638	14 919	5 846
INDIANA	-	21	-	104 838	83 373	1 908	6 992	-	4 245
IOWA	-	-	280	124 243	99 767	1 002	6 350	6 341	4 676
KANSAS	-	-	-	63 191	44 163	3 902	8 350	2 687	2 741
KENTUCKY	10 005	254	⁵ 62 171	67 067	40 692	7 240	9 099	2 262	5 026
LOUISIANA	9 932	205	⁶ 10 222	97 494	30 881	37 763	19 253	5 219	2 161
MAINE	1 387	-	-	33 236	18 381	920	5 928	1 976	4 405
MARYLAND	17 926	461	⁷ 72 010	94 018	70 148	2 187	12 483	4 851	3 348
MASSACHUSETTS	38 983	5 877	⁸ 71 556	98 576	48 070	3 723	31 302	10 936	3 013
MICHIGAN	27 887	69	-	381 315	162 671	162 930	18 139	11 151	14 059
MINNESOTA	-	18	⁹ 53 012	116 685	84 390	774	15 730	3 859	9 611
MISSISSIPPI	-	958	8 481	51 587	18 691	14 199	9 778	3 285	3 947
MISSOURI	-	-	-	136 903	88 537	19 188	9 450	4 954	10 395
MONTANA	-	-	2 885	21 302	8 961	238	3 403	1 468	6 035
NEBRASKA	4 601	477	850	44 575	32 431	1 778	5 315	1 566	3 032
NEVADA	253	64 884	191	41 292	14 783	704	2 997	742	2 011
NEW HAMPSHIRE	14 500	-	¹⁰ 12 809	26 533	16 588	1 169	3 488	1 673	2 028
NEW JERSEY	34 317	36	¹¹ 20 500	279 718	143 404	86 220	25 088	18 999	3 825
NEW MEXICO	1 753	67	8 659	39 836	28 396	2 487	3 572	1 319	3 611
NEW YORK	177 427	1 117	-	399 830	274 977	5 117	34 214	16 061	9 887
NORTH CAROLINA	-	-	¹² 18 110	158 192	81 812	32 617	31 444	5 224	4 858
NORTH DAKOTA	-	-	242	27 782	20 450	180	4 561	668	1 668
OHIO	21 448	-	-	361 884	188 280	108 285	27 633	12 753	7 481
OKLAHOMA	-	-	¹³ 24 416	113 382	81 921	9 769	5 239	6 157	4 313
OREGON	3 627	-	-	103 777	68 235	1 821	14 623	5 293	9 138
PENNSYLVANIA	28 003	72	27	506 394	185 022	191 667	66 527	10 359	21 309
RHODE ISLAND	8 170	223	-	19 848	13 152	1 876	1 543	2 800	212
SOUTH CAROLINA	-	3 531	8 778	45 634	24 291	3 195	9 728	730	3 360
SOUTH DAKOTA	1 963	-	8 526	18 770	11 326	195	2 287	682	3 200
TENNESSEE	-	231	4 020	166 032	76 685	30 951	44 080	7 410	5 055
TEXAS	-	5 476	¹⁴ 220 160	431 632	209 807	166 635	15 237	18 247	12 500
UTAH	-	-	-	22 290	13 693	-	2 506	1 228	4 527
VERMONT	2 540	-	¹⁵ 13 724	19 864	14 837	122	1 035	1 006	2 184
VIRGINIA	-	65	¹⁶ 41 057	114 247	75 254	4 873	16 615	9 448	6 270
WASHINGTON	4 694	28	-	104 453	58 389	3 356	18 256	7 386	10 471
WEST VIRGINIA	12 785	-	¹⁷ 38 019	49 356	35 467	1 897	2 497	1 900	3 572
WISCONSIN	-	7	89	119 832	81 340	1 570	11 810	7 860	15 564
WYOMING	29	-	-	26 470	18 422	236	290	303	7 209

- Represents zero or rounds to zero.

¹Includes \$15,929,000 rental and contractors taxes.²Includes \$31,159,000 agricultural marketing assessments.³Citrus advertising taxes.⁴Hotel tax.⁵Motor vehicle tax.⁶Includes \$4,909,000 soft drink taxes and \$3,657,000 room occupancy taxes.⁷Includes \$84,212,000 motor vehicle titling taxes.⁸Meals excise and room occupancy taxes.⁹Includes \$51,348,000 motor vehicle excise taxes.¹⁰Unincorporated business taxes.¹¹Soft drink taxes.¹²Includes \$197,684,000 motor vehicle sales and use taxes.¹³Includes \$7,588,000 meals and rooms taxes and \$6,136,000 motor vehicle taxes.¹⁴Mostly auto excise taxes.

Table 7. Revenue by Source: 1975—Continued

(Thousands of dollars)

State	Taxes--Continued							
	License taxes--Continued				Individual income	Corporate net income	Death and gift	Property
	Alcoholic beverages	Public utilities	Amusements	Other license taxes				
ALL STATES	147 343	74 864	32 992	39 200	18 818 789	6 642 100	1 417 965	1 451 154
ALABAMA	2 483	474	-	-	189 964	58 158	3 952	28 593
ALASKA	840	-	94	-	86 975	17 345	68	6 566
ARIZONA	1 398	-	-	167	157 537	49 553	3 713	97 158
ARKANSAS	680	1 430	118	164	126 192	54 469	1 621	1 625
CALIFORNIA	15 335	10 160	69	1 968	2 456 573	1 252 633	239 636	327 747
COLORADO	1 663	133	73	530	280 498	58 115	18 681	1 697
CONNECTICUT	4 766	-	2	438	13 578	140 365	46 263	-
DELAWARE	386	1 657	41	282	137 598	17 545	8 039	1 406
FLORIDA	11 498	3 224	6	4 235	-	180 256	34 294	53 492
GEORGIA	640	-	-	113	373 916	119 353	4 907	6 123
HAWAII	-	697	-	34	168 670	31 505	3 479	-
IDAH0	571	-	-	-	91 244	28 162	3 631	325
ILLINOIS	1 115	-	7 021	789	1 136 918	306 828	74 337	4 246
INDIANA	8 092	88	20	120	400 793	77 427	36 413	32 084
IOWA	4 700	34	-	1 373	358 899	63 612	29 460	115
KANSAS	472	600	78	198	170 044	85 887	11 488	13 294
KENTUCKY	905	903	374	566	249 449	116 626	17 845	35 364
LOUISIANA	1 379	405	173	260	108 870	78 718	11 666	26
MAINE	1 103	-	92	431	44 603	20 181	8 500	10 250
MARYLAND	210	-	358	433	665 997	92 004	14 592	52 419
MASSACHUSETTS	480	-	477	575	985 616	268 521	61 174	595
MICHIGAN	6 570	1 153	19	4 623	846 427	222 640	36 121	114 062
MINNESOTA	342	44	7	1 928	807 108	195 905	42 205	2 982
MISSISSIPPI	1 687	-	-	-	92 687	33 704	4 730	3 076
MISSOURI	1 426	2 102	-	851	311 334	56 405	18 053	3 952
MONTANA	1 197	-	-	-	88 599	22 079	5 395	10 604
NEBRASKA	136	-	106	211	78 436	25 858	1 592	143
NEVADA	20	-	19 199	836	-	-	-	17 586
NEW HAMPSHIRE	482	361	30	714	8 562	320	5 969	5 724
NEW JERSEY	1 852	13	-	317	45 942	202 780	83 155	82 281
NEW MEXICO	313	53	85	-	56 575	18 344	1 567	13 994
NEW YORK	32 790	24 229	723	1 832	3 588 584	967 401	146 161	25 381
NORTH CAROLINA	469	5	1 386	377	549 927	166 447	27 724	29 222
NORTH DAKOTA	199	-	56	-	64 580	19 964	1 679	1 468
OHIO	12 418	3 973	-	1 061	481 785	267 315	24 730	91 335
OKLAHOMA	1 042	2	692	4 247	162 741	42 533	24 609	-
OREGON	924	2 173	495	1 075	427 002	90 691	21 958	57
PENNSYLVANIA	8 704	14 863	9	1 934	995 409	601 016	126 338	47 881
RHODE ISLAND	93	-	18	154	79 682	36 652	7 925	4 641
SOUTH CAROLINA	2 151	-	1 072	1 107	210 895	82 682	6 382	3 357
SOUTH DAKOTA	692	-	-	388	-	1 869	4 501	-
TENNESSEE	779	656	-	416	18 436	126 715	27 840	-
TEXAS	7 092	343	-	1 771	-	-	47 868	44 901
UTAH	83	62	-	191	104 919	18 002	3 785	258
VERMONT	289	-	85	306	55 140	9 921	2 997	291
VIRGINIA	1 306	-	14	467	547 125	117 065	19 266	19 442
WASHINGTON	2 809	3 680	-	106	-	-	35 633	156 641
WEST VIRGINIA	2 659	1 339	-	25	119 237	19 122	7 301	874
WISCONSIN	93	8	-	1 587	873 723	153 407	47 147	92 087
WYOMING	10	-	-	-	-	-	1 575	5 789

-Represents zero or rounds to zero.

Table 7. Revenue by Source: 1975—Continued

(Thousands of dollars)

State	Taxes--Continued			Total charges and miscellaneous general revenue	Total current charges	Current charges				
	Severance	Document and stock transfer	Other			Total education	State institutions of higher education			Other education
							Total	Auxiliary enterprises	Other	
ALL STATES	1 741 178	415 175	33 366	16 629 300	10 436 508	5 750 922	5 624 510	2 326 002	3 298 508	126 412
ALABAMA	10 948	3 485	-	290 944	228 862	141 827	130 712	53 571	77 141	11 115
ALASKA	29 347	-	12 151	173 302	49 281	11 878	10 150	4 511	5 639	1 728
ARIZONA	-	-	-	171 223	116 289	79 044	78 857	40 394	38 463	187
ARKANSAS	7 264	1 335	2 236	102 729	71 514	48 952	47 126	23 657	23 469	1 826
CALIFORNIA	3 136	-	-	1 434 164	820 507	409 627	409 070	129 111	279 959	557
COLORADO	2 361	-	1 871	307 773	240 414	200 184	200 020	63 821	136 199	164
CONNECTICUT	-	-	-	223 011	142 963	54 479	54 386	24 803	29 583	93
DELAWARE	-	6 779	-	93 459	57 564	38 569	38 191	14 068	24 123	378
FLORIDA	30 005	92 395	-	438 464	238 681	123 922	123 016	57 207	65 809	906
GEORGIA	-	3 310	1 049	259 819	164 739	101 010	100 222	43 012	57 210	788
HAWAII	-	713	-	157 440	110 827	41 454	33 809	10 355	23 454	7 645
IDAHO	481	-	-	66 048	30 924	20 530	20 396	10 017	10 379	134
ILLINOIS	-	3 199	-	662 606	468 148	247 404	243 554	120 344	123 210	3 850
INDIANA	475	-	-	468 496	350 559	255 696	255 274	98 883	156 391	422
IOWA	-	1 485	-	234 530	166 905	117 205	116 938	40 932	76 006	267
KANSAS	700	-	-	174 616	134 556	75 226	74 812	23 520	51 292	414
KENTUCKY	99 089	1 875	-	270 731	182 309	101 877	100 214	36 255	63 959	1 663
LOUISIANA	548 510	-	-	391 890	164 901	97 623	97 303	53 699	43 604	320
MAINE	-	461	-	91 959	56 871	33 184	32 860	16 097	16 763	324
MARYLAND	-	13 079	2 451	391 323	288 453	115 502	114 462	33 239	81 223	1 040
MASSACHUSETTS	-	6 239	-	387 816	238 508	97 205	88 433	45 655	42 778	8 772
MICHIGAN	4 580	-	-	781 920	487 574	356 832	356 520	144 656	211 864	312
MINNESOTA	35 897	8 880	15 240	387 444	239 863	157 237	156 666	56 119	100 547	571
MISSISSIPPI	21 587	-	-	160 938	115 137	72 535	72 389	41 742	30 647	146
MISSOURI	-	640	162	210 579	157 443	110 564	110 564	44 705	65 859	-
MONTANA	14 685	-	477	84 124	39 910	33 016	32 894	17 158	15 736	122
NEBRASKA	958	815	-	119 900	84 272	55 227	53 651	21 988	31 663	1 576
NEVADA	177	596	-	57 614	38 780	15 412	15 412	2 525	12 887	-
NEW HAMPSHIRE	153	833	3	64 746	52 926	40 016	39 968	13 193	26 775	48
NEW JERSEY	-	-	-	557 273	348 142	110 573	109 674	26 768	82 906	899
NEW MEXICO	71 626	-	-	209 269	69 260	47 361	46 643	16 411	30 232	718
NEW YORK	-	173 634	-	1 756 669	1 021 563	278 300	232 535	72 083	160 452	45 765
NORTH CAROLINA	-	-	155	350 536	239 868	167 064	165 486	91 215	74 271	1 578
NORTH DAKOTA	6 880	-	-	144 572	120 733	33 311	33 029	18 794	14 235	282
OHIO	3 892	-	-	695 085	451 806	314 744	313 558	114 656	198 902	1 186
OKLAHOMA	128 096	1 694	1 588	259 720	185 321	116 292	115 525	67 578	47 947	767
OREGON	3 034	212	-	258 758	141 336	72 321	72 168	29 847	42 321	153
PENNSYLVANIA	-	45 712	-	637 885	392 042	213 531	213 531	76 456	137 075	-
RHODE ISLAND	-	442	-	102 519	75 859	33 276	29 088	11 839	17 249	4 188
SOUTH CAROLINA	-	5 051	-	276 797	211 757	76 761	64 887	34 638	30 249	11 874
SOUTH DAKOTA	-	-	-	77 444	59 093	38 930	38 927	24 490	14 437	3
TENNESSEE	1 595	10 545	2 886	232 402	163 645	117 069	115 010	49 127	65 883	2 059
TEXAS	666 876	-	-	899 673	395 569	279 088	277 941	160 328	117 613	1 147
UTAH	6 238	-	-	122 081	78 364	49 085	48 272	20 212	28 060	813
VERMONT	-	1 440	27	67 563	42 048	32 612	32 577	9 338	23 239	35
VIRGINIA	655	15 715	302	475 220	366 171	170 196	163 342	65 478	97 864	6 854
WASHINGTON	23 203	2 049	-	306 964	166 570	122 497	122 316	52 252	70 064	181
WEST VIRGINIA	-	1 525	15	109 831	74 573	40 880	38 904	25 160	13 744	1 976
WISCONSIN	504	1 175	1 853	377 358	273 890	170 449	169 883	67 452	102 431	566
WYOMING	18 176	-	-	52 068	19 218	13 345	13 345	6 643	6 702	-

- Represents zero or rounds to zero.

¹ Poll tax.² Employer's excise taxes.

INDIVIDUAL STATES

Table 7. Revenue by Source: 1975—Continued

(Thousands of dollars)

State	Current charges--Continued								
	Hospitals	Highways			Miscellaneous commercial activities, n.e.c.	Natural resources			
		Total	Toll facilities	Other		Total	Agriculture	Forestry and parks	Other
ALL STATES	1 750 165	990 966	906 924	84 042	632 342	317 782	122 631	167 938	27 213
ALABAMA	52 427	633	-	633	-	7 457	3 157	3 598	702
ALASKA	115	335	-	335	¹ 13 088	812	300	438	74
ARIZONA	19 465	468	-	468	² 5 501	3 262	2 976	259	27
ARKANSAS	11 546	1 193	-	1 193	-	4 524	2 218	1 856	450
CALIFORNIA	164 006	55 868	42 036	13 832	734	31 255	14 115	16 965	175
COLORADO	25 122	2	-	2	-	2 412	2 207	64	141
CONNECTICUT	23 171	39 338	38 471	867	253	1 526	578	944	4
DELAWARE	2 539	8 774	8 447	327	¹ 1 776	911	303	579	29
FLORIDA	21 328	69 624	68 256	1 368	³ 739	7 281	3 113	3 683	485
GEORGIA	27 676	576	-	576	180	13 769	3 304	9 318	1 147
HAWAII	20 611	-	-	-	-	613	35	268	310
IDaho	6 233	360	-	360	-	1 038	337	144	557
ILLINOIS	32 017	75 171	72 323	2 848	-	5 359	3 470	1 546	343
INDIANA	46 875	23 531	22 944	587	-	9 074	4 530	3 821	723
IOWA	38 629	2 355	-	2 355	-	3 496	2 070	1 092	334
KANSAS	26 328	23 197	16 200	6 997	-	6 273	5 542	546	185
KENTUCKY	32 701	23 509	22 899	610	-	18 265	4 868	12 879	518
LOUISIANA	24 324	5 049	910	4 139	-	7 773	3 529	2 058	2 186
MAINE	5 743	14 040	13 689	351	-	1 516	895	621	-
MARYLAND	57 068	40 131	38 964	1 167	² 29 310	3 868	843	1 971	1 054
MASSACHUSETTS	16 268	52 796	52 164	632	97	5 273	240	4 672	361
MICHIGAN	79 083	7 456	6 109	1 347	-	19 111	5 784	9 587	3 740
MINNESOTA	54 782	8 674	-	8 674	-	8 956	6 371	1 917	668
MISSISSIPPI	22 874	448	-	448	521	4 750	2 341	2 139	270
MISSOURI	29 486	3 190	-	3 190	-	6 341	3 371	2 229	741
MONTANA	1 683	1 031	-	1 031	⁸ 802	2 141	1 319	586	236
NEBRASKA	18 041	1 561	-	1 561	-	5 040	4 218	411	411
NEVADA	482	1 880	-	1 880	⁷ 7 627	357	191	82	84
NEW HAMPSHIRE	2 704	6 773	6 704	69	-	2 852	6	2 584	262
NEW JERSEY	60 141	139 418	139 029	389	-	2 612	421	1 470	721
NEW MEXICO	13 977	99	-	99	-	3 328	2 805	375	148
NEW YORK	121 856	130 132	128 935	1 197	³ 368 460	17 063	291	16 231	541
NORTH CAROLINA	41 554	819	396	423	134	6 138	3 504	2 302	332
NORTH DAKOTA	6 016	272	-	272	⁷ 6 028	3 223	3 036	136	51
OHIO	76 371	43 910	43 910	-	882	11 743	5 899	4 756	1 088
OKLAHOMA	16 811	20 713	20 713	-	¹⁰ 15 746	8 178	1 907	6 112	159
OREGON	24 536	7 975	968	7 007	-	23 802	4 419	18 282	1 101
PENNSYLVANIA	81 591	76 576	74 354	2 222	5 137	5 137	1 009	1 738	2 390
RHODE ISLAND	31 359	3 107	3 050	57	¹⁴ 722	611	59	550	2
SOUTH CAROLINA	33 424	4 017	-	4 017	¹⁷ 7 378	4 623	1 853	2 408	362
SOUTH DAKOTA	679	-	-	-	¹⁵ 364	2 485	1 284	1 141	60
TENNESSEE	29 102	183	-	183	-	10 376	3 181	6 712	483
TEXAS	76 274	14 535	12 229	2 306	-	5 535	3 621	1 576	338
UTAH	23 164	1 530	-	1 530	-	1 350	612	649	69
VERMONT	4 758	51	-	51	-	1 294	64	1 119	111
VIRGINIA	135 200	36 719	36 719	-	-	6 976	871	5 860	245
WASHINGTON	3 431	29 828	25 612	4 216	-	6 333	838	4 043	1 452
WEST VIRGINIA	15 755	11 232	10 893	339	-	4 969	755	3 451	763
WISCONSIN	89 887	1 311	-	1 311	-	5 876	3 408	2 136	332
WYOMING	952	576	-	576	-	825	563	14	248

-Represents zero or rounds to zero.

¹Revenue of State ferry system.²Revenue of State Power Authority.³Revenue of Authority for Regional Transit.⁴Transit revenue of Jacksonville Transportation Authority.⁵Mainly revenue from operation of the Metropolitan Transit System in Baltimore.⁶Hall insurance charges.⁷Mainly from sales of power and water by the Colorado River Commission.⁸Includes \$130,760,000 revenue of State Power Authority, \$206,157,000 revenue of Metropolitan Transit Authority (New York City), and \$27,590,000 revenue of other regional transportation authorities.⁹Revenue of Mill and Elevator Association and Bank of North Dakota.¹⁰Mainly revenue of Grand River Dam Authority.¹¹Revenue of Rhode Island Public Transit Authority.¹²Revenue of Public Service Authority.¹³Revenue from cement plant.

Table 7. Revenue by Source: 1975—Continued

(Thousands of dollars)

State	Current charges--Continued			Miscellaneous general revenue					
	Water transport and terminals	Airports	Other current charges	Interest earnings	Rents and royalties	Donations	Fines and forfeits	Sale of property	Miscellaneous general revenue, n.e.c.
ALL STATES	130 594	98 298	765 439	3 730 753	711 454	665 275	192 025	67 623	825 662
ALABAMA	19 462	-	7 056	30 177	4 354	20 322	3 431	1 369	2 429
ALASKA	-	15 833	7 220	56 732	45 843	703	1 908	12 137	6 698
ARIZONA	-	49	8 500	25 506	8 564	13 491	1 564	2 541	3 268
ARKANSAS	-	-	5 299	26 365	157	4 250	191	71	181
CALIFORNIA	-	-	159 017	359 296	129 379	58 042	40 015	15 220	11 705
COLORADO	-	-	12 694	37 735	6 203	18 440	3 249	664	1 068
CONNECTICUT	82	4 126	19 988	46 246	4	4 888	8 017	436	20 457
DELAWARE	-	-	4 995	22 000	3 971	5 317	1 375	-	3 232
FLORIDA	17	-	17 770	165 757	-	19 490	1 826	2 282	10 428
GEORGIA	14 831	-	5 697	63 170	2 444	13 944	774	5 144	9 604
HAWAII	11 169	26 030	10 950	31 972	2 436	2 512	3 673	1 313	4 707
IDAH0	-	-	2 763	20 748	2 297	2 211	834	1 777	7 257
ILLINOIS	-	-	108 197	159 030	-	10 005	1 478	340	23 605
INDIANA	222	-	15 161	82 703	107	24 212	6 163	1	4 751
IOWA	-	-	5 220	53 050	13	12 675	14	1 066	807
KANSAS	-	-	3 532	31 783	623	6 771	-	265	618
KENTUCKY	-	-	5 957	65 751	28	10 003	7 315	864	4 461
LOUISIANA	26 451	-	3 681	56 733	164 963	4 055	2	56	1 180
MAINE	97	54	2 237	20 239	-	5 524	4 230	7	5 088
MARYLAND	14 925	7 584	20 065	50 813	-	8 539	18 672	593	24 253
MASSACHUSETTS	15 473	33 612	17 784	54 650	-	4 339	638	105	89 576
MICHIGAN	235	119	24 738	144 030	9 785	53 257	-	2 983	84 291
MINNESOTA	-	-	10 214	111 090	2 672	27 682	2 497	927	2 713
MISSISSIPPI	1 155	-	12 854	24 283	55	6 431	981	74	13 977
MISSOURI	-	-	7 862	41 615	-	9 665	-	214	1 642
MONTANA	-	74	1 163	24 452	14 101	3 173	901	571	1 016
NEBRASKA	-	321	4 082	18 444	8 676	7 821	-	173	514
NEVADA	-	-	3 022	10 883	620	6 373	602	128	228
NEW HAMPSHIRE	-	-	581	2 724	93	818	1 436	39	6 710
NEW JERSEY	5 180	-	30 218	154 198	102	8 757	6 449	1 375	38 250
NEW MEXICO	-	-	4 495	50 459	76 530	1 997	2 208	638	8 177
NEW YORK	1 059	6 653	98 040	536 012	237	32 909	17 761	979	147 208
NORTH CAROLINA	5 727	-	18 432	84 085	29	20 878	-	1 360	4 316
NORTH DAKOTA	-	-	1 883	17 502	2 093	2 610	-	1 280	354
OHIO	-	-	4 156	127 434	1 315	36 191	4 786	1 191	72 362
OKLAHOMA	-	-	7 581	42 064	13 120	9 232	1 935	1 285	6 763
OREGON	-	-	12 702	98 311	508	12 113	2 742	1 438	2 310
PENNSYLVANIA	-	2 627	12 580	143 848	8 667	12 393	9 483	375	71 077
RHODE ISLAND	143	1 168	1 473	12 386	6	1 328	2 016	5	10 919
SOUTH CAROLINA	11 136	5	4 413	53 608	447	6 543	1 526	594	2 322
SOUTH DAKOTA	-	-	1 635	11 819	1 834	1 611	1 269	1 120	698
TENNESSEE	-	-	6 915	52 982	36	10 651	3 554	196	1 338
TEXAS	-	-	20 137	225 418	171 099	54 587	517	293	52 195
UTAH	-	-	3 235	17 570	8 259	15 785	254	100	1 749
VERMONT	-	43	3 290	15 020	-	5 058	1 719	109	3 609
VIRGINIA	3 230	-	13 850	67 146	-	25 531	11 320	1 485	3 567
WASHINGTON	-	-	4 481	59 118	7 122	19 715	7 768	1 758	44 913
WEST VIRGINIA	-	-	1 737	32 027	47	1 572	218	236	1 158
WISCONSIN	-	-	6 367	74 979	-	18 418	4 683	86	5 302
WYOMING	-	-	3 520	16 790	12 615	2 443	31	360	611

- Represents zero or rounds to zero.

Table 7. Revenue by Source: 1975—Continued

(Thousands of dollars)

State	Insurance trust revenue						
	All systems			Employee retirement			
	Total	Contributions ¹	Earnings on investments	Total	Contributions ¹		
					Total	Employee contributions	Local government contributions
ALL STATES	17 891 771	12 997 203	4 894 568	10 182 167	6 123 213	3 500 507	2 622 706
ALABAMA	126 790	82 242	44 548	83 415	43 671	34 363	9 308
ALASKA	73 784	65 620	8 164	31 257	25 806	18 757	7 049
ARIZONA	203 369	144 425	58 944	116 937	77 357	43 913	33 444
ARKANSAS	92 131	65 803	26 328	56 625	33 584	25 386	8 198
CALIFORNIA	3 238 717	2 513 763	724 954	1 737 871	1 109 541	649 662	459 879
COLORADO	212 903	147 406	65 497	165 565	110 941	63 167	47 774
CONNECTICUT	225 226	178 764	46 462	102 845	56 436	50 735	5 701
DELAWARE	28 205	23 508	4 697	8 139	5 220	5 220	-
FLORIDA	413 337	280 081	133 256	309 741	194 665	-	194 665
GEORGIA	226 018	138 055	87 963	147 512	85 014	62 721	22 293
HAWAII	131 631	80 609	51 022	100 684	50 552	40 172	10 380
IDAH0	61 877	51 592	10 285	32 878	27 408	14 043	13 365
ILLINOIS	700 101	520 446	179 655	440 506	287 502	229 159	58 343
INDIANA	198 121	129 458	68 663	100 849	52 920	40 091	12 829
IOWA	140 449	93 439	47 010	101 222	61 094	34 546	26 548
KANSAS	108 053	91 784	16 269	47 967	39 684	29 399	10 285
KENTUCKY	209 936	145 351	64 585	108 658	56 222	48 989	7 233
LOUISIANA	273 119	171 191	101 928	168 039	74 172	71 145	3 027
MAINE	68 764	57 539	11 225	38 227	28 392	22 242	6 150
MARYLAND	275 176	194 061	81 115	150 386	82 134	75 152	6 982
MASSACHUSETTS	380 879	334 412	46 467	112 909	73 703	73 686	17
MICHIGAN	637 413	455 651	181 762	293 843	134 206	92 150	42 056
MINNESOTA	269 642	216 604	53 038	173 576	123 941	78 144	45 797
MISSISSIPPI	119 553	84 547	35 006	88 151	60 388	35 381	25 007
MISSOURI	261 990	195 282	66 708	155 988	102 725	53 128	49 597
MONTANA	73 556	55 950	17 606	44 006	29 563	18 125	11 438
NEBRASKA	35 461	27 077	8 384	13 435	8 318	6 706	1 612
NEVADA	136 344	113 787	22 557	59 677	43 520	25 315	18 205
NEW HAMPSHIRE	41 984	27 911	14 073	25 369	14 452	11 367	3 085
NEW JERSEY	940 520	725 722	214 798	477 155	274 693	160 468	114 225
NEW MEXICO	88 038	63 890	24 148	67 827	46 141	25 982	20 159
NEW YORK	2 348 576	1 682 143	666 433	1 387 442	836 775	38 119	798 656
NORTH CAROLINA	356 925	213 102	143 823	245 882	133 574	95 809	37 765
NORTH DAKOTA	38 571	32 323	6 248	13 964	10 611	6 527	4 084
OHIO	1 363 800	932 785	431 015	795 846	480 215	319 943	160 272
OKLAHOMA	89 407	64 323	25 084	44 461	23 408	20 878	2 530
OREGON	301 405	241 248	60 157	123 539	88 626	47 730	40 896
PENNSYLVANIA	1 050 602	739 662	310 940	607 605	327 152	205 054	122 098
RHODE ISLAND	106 290	89 943	16 347	43 623	28 833	18 041	10 792
SOUTH CAROLINA	180 042	120 381	59 661	132 855	85 383	49 589	35 794
SOUTH DAKOTA	26 524	19 397	7 127	20 559	14 807	8 953	5 854
TENNESSEE	196 720	134 293	62 427	98 018	53 842	45 679	8 163
TEXAS	459 100	240 655	218 445	375 058	176 547	176 547	-
UTAH	87 506	69 034	18 472	52 232	37 944	21 033	16 911
VERMONT	26 835	18 060	8 775	15 199	6 424	6 355	69
VIRGINIA	181 197	108 689	72 508	151 199	92 325	87 305	5 020
WASHINGTON	525 358	415 102	110 256	226 211	138 628	101 438	37 190
WEST VIRGINIA	187 694	140 156	47 538	56 970	35 260	29 567	5 693
WISCONSIN	336 873	235 148	101 725	209 717	125 939	74 727	51 212
WYOMING	35 259	24 789	10 470	20 568	12 955	7 899	5 056

- Represents zero or rounds to zero.

¹Excluding any segregable "contributions" from State governments, representing intragovernmental transactions rather than revenue.

Table 7. Revenue by Source: 1975—Continued

(Thousands of dollars)

State	Insurance trust revenue--Continued									Liquor stores revenue
	Unemployment compensation			Workmen's compensation			Other insurance trust activities ¹			
	Total	Contributions	Earnings on investments	Total	Contributions ²	Earnings on investments	Total	Contributions	Earnings on investments	
ALL STATES	5 711 935	5 134 737	577 198	1 405 977	1 169 321	236 656	591 692	569 932	21 760	2 129 283
ALABAMA	43 268	38 484	4 784	107	87	20	-	-	-	101 201
ALASKA	42 288	39 575	2 713	239	239	-	-	-	-	-
ARIZONA	40 889	32 037	8 852	45 543	35 031	10 512	-	-	-	-
ARKANSAS	35 498	32 211	3 287	8	8	-	-	-	-	-
CALIFORNIA	838 344	774 603	63 741	229 510	206 115	23 395	432 992	423 504	9 488	-
COLORADO	16 755	11 103	5 652	30 523	25 362	5 161	60	-	60	-
CONNECTICUT	120 305	120 305	-	2 076	2 023	53	-	-	-	-
DELAWARE	19 596	17 818	1 778	470	470	-	-	-	-	-
FLORIDA	100 422	82 326	18 096	3 174	3 090	84	-	-	-	-
GEORGIA	78 506	53 041	25 465	-	-	-	-	-	-	-
HAWAII	30 840	30 057	783	107	-	107	-	-	-	-
IDAHO	22 339	19 014	3 325	6 660	5 170	1 490	-	-	-	27 403
ILLINOIS	259 480	232 829	26 651	115	115	-	-	-	-	-
INDIANA	97 024	76 290	20 734	248	248	-	-	-	-	-
IOWA	39 220	32 340	6 880	7	5	2	-	-	-	96 898
KANSAS	59 706	51 720	7 986	380	380	-	-	-	-	-
KENTUCKY	76 511	64 362	12 149	24 767	24 767	-	-	-	-	-
LOUISIANA	105 080	97 019	8 061	-	-	-	-	-	-	-
MAINE	30 535	29 145	1 390	2	2	-	-	-	-	31 033
MARYLAND	76 174	67 576	8 598	8 316	6 698	1 618	40 300	37 653	2 647	-
MASSACHUSETTS	267 763	260 543	7 220	207	166	41	-	-	-	-
MICHIGAN	317 486	299 103	18 383	26 084	22 342	3 742	-	-	-	326 885
MINNESOTA	91 675	88 272	3 403	4 391	4 391	-	-	-	-	-
MISSISSIPPI	31 388	24 145	7 243	14	14	-	-	-	-	68 403
MISSOURI	106 042	92 557	13 485	-	-	-	-	-	-	-
MONTANA	11 724	10 691	1 033	17 826	15 696	2 130	-	-	-	35 170
NEBRASKA	21 996	18 759	3 237	30	30	-	-	-	-	-
NEVADA	29 219	27 878	1 341	47 448	42 389	5 059	-	-	-	-
NEW HAMPSHIRE	16 615	13 459	3 156	-	-	-	-	-	-	101 309
NEW JERSEY	363 936	360 894	3 042	9 676	7 655	2 021	89 753	82 480	7 273	-
NEW MEXICO	20 211	17 749	2 462	-	-	-	-	-	-	-
NEW YORK	748 354	670 971	77 383	207 868	170 168	37 700	4 912	4 229	683	-
NORTH CAROLINA	110 797	79 502	31 295	246	26	220	-	-	-	-
NORTH DAKOTA	12 692	11 523	1 169	11 915	10 189	1 726	-	-	-	-
OHIO	232 420	190 178	42 242	335 534	262 392	73 142	-	-	-	321 132
OKLAHOMA	37 927	34 461	3 466	7 019	6 454	565	-	-	-	-
OREGON	69 524	63 765	5 759	108 342	88 857	19 485	-	-	-	104 910
PENNSYLVANIA	429 812	402 994	26 818	13 185	9 516	3 669	-	-	-	436 303
RHODE ISLAND	40 920	40 288	632	682	651	31	21 065	20 171	894	-
SOUTH CAROLINA	45 243	33 054	12 189	1 944	1 944	-	-	-	-	-
SOUTH DAKOTA	5 964	4 590	1 374	1	-	1	-	-	-	-
TENNESSEE	98 618	80 367	18 251	84	84	-	-	-	-	-
TEXAS	83 887	63 962	19 925	155	146	9	-	-	-	-
UTAH	24 362	21 404	2 958	10 912	9 686	1 226	-	-	-	33 696
VERMONT	11 635	11 635	-	1	1	-	-	-	-	28 193
VIRGINIA	29 998	16 364	13 634	-	-	-	-	-	-	183 094
WASHINGTON	155 241	155 241	-	143 906	121 233	22 673	-	-	-	149 650
WEST VIRGINIA	31 777	25 277	6 500	98 947	79 619	19 328	-	-	-	66 758
WISCONSIN	123 796	106 769	17 027	750	545	205	2 610	1 895	715	-
WYOMING	8 133	6 487	1 646	6 558	5 347	1 211	-	-	-	17 245

- Represents zero or rounds to zero.

¹For a listing of these insurance trust systems, see table 20.²Excluding any segregable "contributions" from State governments, representing intragovernmental transactions rather than revenue.

INDIVIDUAL STATES

Table 8. Expenditure by Character and Object: 1975
(Thousands of dollars)

State	Intergovernmental expenditure Tables 10 and 11	Direct expenditure									Exhibit: Total personal services
		Total	Current operation	Capital outlay				Assistance and subsidies	Interest on debt	Insurance benefits and repayments	
				Total table 12	Con- struction	Land and existing structures	Equipment				
ALL STATES.	51 978 324	104 193 071	60 792 531	17 306 978	14 442 763	1 474 770	1 389 445	6 673 361	3 271 542	16 148 659	29 824 400
ALABAMA . . .	587 725	1 744 904	1 105 266	315 483	268 289	22 566	24 628	89 826	39 154	195 175	500 791
ALASKA . . .	178 562	655 349	362 349	203 728	181 590	12 337	9 801	20 023	33 092	36 157	237 794
ARIZONA . . .	644 413	952 627	569 383	191 448	155 475	14 979	20 994	50 769	3 700	137 327	356 684
ARKANSAS . . .	345 953	894 643	513 126	216 759	170 721	18 850	27 188	54 321	5 431	105 006	253 939
CALIFORNIA . . .	7 443 972	10 268 066	6 539 251	928 150	706 379	124 904	96 867	101 657	258 657	2 440 351	2 990 796
COLORADO . . .	602 912	1 137 670	787 080	197 059	156 517	16 315	24 227	24 044	5 093	124 394	456 757
CONNECTICUT . .	453 584	1 830 113	913 800	294 078	220 434	22 913	50 731	147 961	120 814	353 460	471 638
DELAWARE . . .	122 408	446 245	277 525	62 207	49 618	3 034	9 555	23 860	28 979	53 674	139 943
FLORIDA . . .	1 845 865	3 055 686	1 762 035	694 832	509 725	142 388	42 719	148 429	77 244	373 146	973 659
GEORGIA . . .	804 497	2 231 505	1 338 182	425 298	381 729	6 534	37 035	147 866	48 638	271 521	710 548
HAWAII . . .	23 153	1 143 744	671 823	273 154	255 253	10 219	7 682	68 772	45 571	84 424	388 471
IDAHO . . .	155 503	5 444 278	296 274	81 652	72 042	725	8 885	20 562	1 761	44 029	138 890
ILLINOIS . . .	2 555 987	5 286 940	2 828 630	790 845	682 353	52 461	56 031	814 057	129 678	723 730	1 243 102
INDIANA . . .	1 098 282	1 904 127	1 215 773	320 269	262 023	16 249	41 997	45 123	27 551	295 411	614 850
IOWA . . .	643 782	1 292 412	810 302	254 664	206 282	16 366	32 016	124 712	5 751	96 983	451 561
KANSAS . . .	352 631	958 786	633 583	163 545	130 555	15 579	17 411	65 505	13 158	82 995	349 745
KENTUCKY . . .	447 773	1 783 271	988 658	395 828	317 195	30 149	48 424	124 121	76 130	198 534	518 179
LOUISIANA . . .	824 805	1 971 321	1 132 877	470 723	405 731	29 340	35 652	98 722	58 009	210 990	535 747
MAINE . . .	201 509	661 752	415 323	75 351	68 889	2 214	4 248	55 775	19 103	96 200	172 817
MARYLAND . . .	1 322 902	2 087 672	1 292 633	407 766	341 929	34 786	31 051	30 617	82 557	274 099	648 342
MASSACHUSETTS.	1 348 911	3 590 902	1 985 302	380 558	351 978	13 560	15 020	493 705	152 339	578 998	728 450
MICHIGAN . . .	2 230 703	5 457 631	3 057 532	556 210	460 185	53 879	42 146	848 966	73 006	921 917	1 374 948
MINNESOTA . . .	1 380 326	1 758 842	1 202 142	266 620	218 338	20 343	27 939	32 159	40 869	217 052	644 462
MISSISSIPPI . .	513 111	1 065 367	688 844	211 964	187 482	6 909	17 593	48 644	28 639	87 256	260 147
MISSOURI . . .	645 521	1 807 200	1 104 874	286 192	233 251	29 772	23 169	172 093	11 140	232 901	546 622
MONTANA . . .	115 135	439 586	282 703	82 998	69 852	4 696	8 450	19 578	3 440	50 867	145 831
NEBRASKA . . .	223 603	642 429	413 739	140 382	120 030	8 217	12 135	38 067	3 007	47 234	222 418
NEVADA . . .	120 764	378 495	216 357	61 200	54 709	1 614	4 877	9 603	3 647	87 688	113 981
NEW HAMPSHIRE.	83 100	476 238	309 281	83 367	70 936	7 137	5 294	27 569	8 780	47 241	124 506
NEW JERSEY . .	1 656 672	3 561 212	1 929 484	489 377	397 156	49 826	42 395	56 067	194 166	892 118	815 092
NEW MEXICO . .	306 803	601 158	398 075	113 130	91 361	8 723	13 046	34 635	4 941	50 377	218 466
NEW YORK . . .	8 582 512	8 823 079	4 186 488	1 937 562	1 601 723	262 902	72 937	233 174	764 939	1 700 916	2 581 071
NORTH CAROLINA	1 453 275	2 109 063	1 365 604	372 705	275 261	47 682	49 762	15 668	19 227	335 859	788 444
NORTH DAKOTA .	122 249	368 365	260 546	62 247	55 335	1 690	5 222	16 632	2 713	26 227	113 185
OHIO . . .	1 954 363	4 869 879	2 451 238	698 223	611 783	46 413	40 027	477 035	122 985	1 120 398	1 056 366
OKLAHOMA . . .	415 565	1 221 879	771 514	218 435	177 948	13 859	26 628	92 488	38 605	100 837	374 093
OREGON . . .	377 009	1 406 159	852 400	167 508	137 951	14 335	15 222	98 307	65 692	222 252	414 905
PENNSYLVANIA .	2 584 952	6 890 563	3 550 755	941 240	838 162	76 713	26 365	973 945	263 925	1 160 698	1 608 770
RHODE ISLAND .	134 442	648 330	398 977	49 310	42 916	3 148	3 246	50 440	22 844	126 759	192 983
SOUTH CAROLINA	490 794	1 542 302	953 947	311 991	245 438	21 613	44 940	55 267	42 947	178 150	412 848
SOUTH DAKOTA .	61 917	357 324	229 895	90 952	79 378	2 457	9 117	20 882	3 133	12 462	117 882
TENNESSEE . . .	639 957	1 777 260	1 034 907	380 469	307 222	36 101	37 146	100 264	32 162	229 456	535 955
TEXAS . . .	1 694 568	4 411 975	2 848 467	958 393	832 153	40 154	86 086	175 700	77 395	352 020	1 447 589
UTAH . . .	261 980	633 423	417 312	115 888	86 332	14 572	14 984	36 319	3 515	60 389	240 990
VERMONT . . .	78 091	393 724	254 525	56 049	47 911	3 661	4 477	29 151	21 270	32 729	105 093
VIRGINIA . . .	967 488	2 406 662	1 628 621	538 915	479 437	34 304	25 174	18 774	36 956	183 396	815 460
WASHINGTON . .	796 590	2 399 256	1 423 518	343 202	283 525	23 701	35 976	161 161	56 633	414 742	713 315
WEST VIRGINIA .	293 137	1 166 225	558 234	332 947	293 417	23 875	15 655	50 218	47 690	177 136	262 252
WISCONSIN . . .	1 708 460	1 986 686	1 411 120	222 055	183 393	7 236	31 426	23 930	41 120	288 461	614 588
WYOMING . . .	80 103	250 746	152 257	74 030	65 471	2 770	5 789	6 198	3 746	14 515	79 435

Table 9. Expenditure by Type and Function: 1975

(Thousands of dollars)

State	Total expenditure	General expenditure for all functions			Education		
		Total	Intergovernmental expenditure	Direct expenditure	Total	Intergovernmental expenditure	Total direct expenditure
ALL STATES	156 171 395	138 303 990	51 978 324	86 325 666	54 012 300	31 110 237	22 902 063
ALABAMA	2 332 629	2 049 795	587 725	1 462 070	997 798	467 064	530 734
ALASKA	873 911	797 754	178 562	619 192	264 193	124 541	139 652
ARIZONA	1 507 045	1 459 718	644 418	815 300	736 869	451 108	285 761
ARKANSAS	1 240 596	1 135 590	345 953	789 637	457 190	246 297	210 893
CALIFORNIA	17 712 038	15 271 687	7 443 972	7 827 715	5 866 345	3 882 330	1 984 015
COLORADO	1 740 582	1 616 188	602 912	1 013 276	806 361	383 223	423 138
CONNECTICUT	2 283 697	1 930 237	453 584	1 476 653	598 659	312 246	286 413
DELAWARE	568 653	514 979	122 408	392 571	242 727	111 394	131 333
FLORIDA	4 901 551	4 528 405	1 845 865	2 682 540	1 942 131	1 415 154	526 977
GEORGIA	3 036 002	2 764 481	804 497	1 959 984	1 146 408	650 312	496 096
HAWAII	1 166 897	1 082 473	23 153	1 059 320	382 349	-	382 349
IDAHO	599 781	536 390	155 503	380 887	201 188	100 207	100 981
ILLINOIS	7 842 927	7 119 197	2 555 987	4 563 210	2 776 331	1 698 684	1 077 647
INDIANA	3 002 409	2 706 998	1 098 282	1 608 716	1 204 103	517 578	686 525
IOWA	1 936 194	1 770 611	643 782	1 126 829	774 658	419 088	355 570
KANSAS	1 311 417	1 228 422	352 631	875 791	518 783	273 170	245 613
KENTUCKY	2 231 044	2 032 510	447 773	1 584 737	836 529	390 298	446 231
LOUISIANA	2 796 126	2 585 136	824 805	1 760 331	960 038	606 903	353 135
MAINE	863 261	736 675	201 509	535 166	257 165	150 408	106 757
MARYLAND	3 410 574	3 136 475	1 322 902	1 813 573	1 162 501	699 026	463 475
MASSACHUSETTS	4 939 813	4 360 815	1 348 911	3 011 904	1 301 924	792 330	509 594
MICHIGAN	7 688 334	6 499 624	2 230 703	4 268 921	2 496 790	1 313 508	1 183 282
MINNESOTA	3 139 168	2 922 116	1 380 326	1 541 790	1 345 400	768 863	576 537
MISSISSIPPI	1 578 478	1 433 630	513 111	920 519	598 131	359 076	239 055
MISSOURI	2 452 721	2 219 820	645 521	1 574 299	894 145	533 344	360 801
MONTANA	554 721	476 517	115 135	361 382	190 104	93 676	96 428
NEBRASKA	866 032	818 798	223 603	595 195	302 321	117 409	184 912
NEVADA	499 259	411 571	120 764	290 807	156 820	92 891	63 929
NEW HAMPSHIRE	559 338	433 954	83 100	350 854	124 512	33 357	91 155
NEW JERSEY	5 217 884	4 325 766	1 656 672	2 669 094	1 417 357	801 084	616 273
NEW MEXICO	907 961	857 584	306 803	550 781	400 260	231 370	168 890
NEW YORK	17 405 591	15 704 675	8 582 512	7 122 163	4 991 803	3 370 059	1 621 744
NORTH CAROLINA	3 562 338	3 226 479	1 453 275	1 773 204	1 678 945	1 106 533	572 412
NORTH DAKOTA	490 614	464 387	122 249	342 138	178 507	84 222	94 285
OHIO	6 824 242	5 449 408	1 954 363	3 495 045	2 050 174	1 147 653	902 521
OKLAHOMA	1 637 444	1 536 607	415 565	1 121 042	609 894	311 584	298 310
OREGON	1 783 168	1 499 491	377 009	1 122 482	516 076	252 625	263 451
PENNSYLVANIA	9 475 515	7 933 758	2 584 952	5 348 806	2 909 866	1 819 892	1 089 974
RHODE ISLAND	782 772	656 013	134 442	521 571	224 470	94 478	129 992
SOUTH CAROLINA	2 033 096	1 854 946	490 794	1 364 152	774 820	360 013	414 807
SOUTH DAKOTA	419 241	406 779	61 917	344 862	129 350	42 303	87 047
TENNESSEE	2 417 217	2 187 759	639 957	1 547 802	944 528	442 054	502 474
TEXAS	6 106 543	5 754 523	1 694 568	4 059 955	2 866 003	1 632 933	1 233 070
UTAH	895 403	809 336	261 980	547 356	448 151	223 667	225 084
VERMONT	471 815	411 128	78 091	333 037	138 340	54 359	83 981
VIRGINIA	3 374 150	3 040 962	967 488	2 073 474	1 238 333	629 630	608 703
WASHINGTON	3 195 846	2 665 762	796 590	1 869 172	1 205 602	554 575	651 027
WEST VIRGINIA	1 459 362	1 230 731	293 137	937 594	437 546	278 753	158 793
WISCONSIN	3 695 146	3 406 685	1 708 460	1 698 225	1 212 248	619 028	593 220
WYOMING	330 849	300 645	80 103	220 542	97 554	50 537	47 017

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued
(Thousands of dollars)

State	Education--Continued								
	State institutions of higher education						Local schools		
	Total expenditure	Current operation			Capital outlay		Total	Current operation	Capital outlay
		Total	Auxiliary enterprises	Other	Total	Construction only			
ALL STATES	17 696 105	15 463 175	2 048 411	13 414 764	2 232 930	1 482 839	535 565	360 051	175 514
ALABAMA	402 414	332 186	41 324	290 862	70 228	46 518	14 985	1 589	13 396
ALASKA	55 581	46 996	3 787	43 209	8 585	7 195	58 711	44 065	14 646
ARIZONA	253 341	221 275	34 859	186 416	32 066	15 994	-	-	-
ARKANSAS	155 866	125 355	24 148	101 207	30 511	22 833	-	-	-
CALIFORNIA	1 739 355	1 661 198	118 457	1 542 741	78 157	14 437	19 740	19 740	-
COLORADO	384 492	338 731	53 945	284 786	45 761	28 710	-	-	-
CONNECTICUT	202 287	181 260	22 206	159 054	21 027	15 381	-	-	-
DELAWARE	98 801	78 721	11 857	66 864	20 080	13 009	9 137	9 137	-
FLORIDA	409 296	388 068	56 025	332 043	21 228	1 911	12 033	12 033	-
GEORGIA	393 833	342 596	39 502	303 094	51 237	33 646	24 784	43	24 741
HAWAII	141 207	115 069	9 554	105 515	26 138	16 404	229 893	198 149	31 744
IDaho	78 690	68 319	10 573	57 746	10 371	7 266	-	-	-
ILLINOIS	822 273	676 559	110 974	565 585	145 714	85 678	17 606	-	17 606
INDIANA	564 687	511 112	81 739	429 373	53 575	22 086	-	-	-
IOWA	302 436	265 152	30 334	234 818	37 284	22 293	-	-	-
KANSAS	220 769	203 341	20 337	183 004	17 428	9 113	-	-	-
KENTUCKY	344 638	285 144	25 656	259 488	59 464	42 819	3 844	3 844	-
LOUISIANA	289 957	258 552	52 722	205 830	31 405	17 030	5 535	5 535	-
MAINE	80 569	78 151	14 407	63 744	2 418	2 010	2 130	2 065	65
MARYLAND	349 775	286 218	34 434	251 784	63 557	51 974	-	-	-
MASSACHUSETTS	362 879	294 897	35 924	258 973	67 982	64 688	-	-	-
MICHIGAN	949 452	856 466	121 630	734 836	92 986	48 030	-	-	-
MINNESOTA	510 291	436 751	46 096	390 655	73 540	58 551	-	-	-
MISSISSIPPI	184 347	163 130	37 406	125 724	21 217	16 472	3 693	3 693	-
MISSOURI	306 913	288 563	37 228	251 335	18 350	8 738	-	-	-
MONTANA	80 715	75 100	15 300	59 800	5 615	2 021	-	-	-
NEBRASKA	161 357	137 186	22 792	114 394	24 171	17 734	-	-	-
NEVADA	55 556	47 219	2 046	45 173	8 337	6 246	-	-	-
NEW HAMPSHIRE	76 059	67 015	10 041	56 974	9 044	4 805	-	-	-
NEW JERSEY	409 959	337 673	22 437	315 236	72 286	60 810	-	-	-
NEW MEXICO	144 940	122 378	20 249	102 129	22 562	12 088	2 858	2 858	-
NEW YORK	952 885	790 934	62 305	728 629	161 951	143 726	-	-	-
NORTH CAROLINA	475 355	425 537	83 554	341 983	49 818	30 973	15 657	7 670	7 987
NORTH DAKOTA	81 305	71 807	15 927	55 880	9 498	7 252	-	-	-
OHIO	796 467	666 204	121 094	545 110	130 263	104 969	-	-	-
OKLAHOMA	245 070	209 722	60 647	149 075	35 348	26 432	5 374	5 374	-
OREGON	218 946	196 222	27 810	168 412	22 724	10 847	-	-	-
PENNSYLVANIA	524 633	472 779	63 156	409 623	51 854	41 186	35 226	-	35 226
RHODE ISLAND	92 658	81 591	10 091	71 500	11 067	9 670	-	-	-
SOUTH CAROLINA	252 003	214 557	29 995	184 562	37 446	20 609	28 034	21 609	6 395
SOUTH DAKOTA	77 388	69 293	23 137	46 156	8 095	5 457	-	-	-
TENNESSEE	380 971	317 745	39 250	278 495	63 226	40 505	-	-	-
TEXAS	1 076 581	879 393	133 695	745 698	197 188	146 162	22 647	22 647	-
UTAH	206 073	181 376	18 439	162 939	24 495	11 226	-	-	-
VERMONT	66 839	60 298	9 208	51 088	6 543	3 538	-	-	-
VIRGINIA	481 767	426 560	58 585	367 975	55 207	36 493	-	-	-
WASHINGTON	550 837	483 333	44 605	438 728	67 504	40 993	23 708	-	23 708
WEST VIRGINIA	122 485	113 781	21 751	92 030	8 704	4 172	-	-	-
WISCONSIN	522 983	477 741	51 702	426 039	45 242	20 386	-	-	-
WYOMING	38 154	33 921	5 471	28 450	4 233	1 753	-	-	-

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued
(Thousands of dollars)

State	Education--Continued				Public welfare			
	Other education				Total	Intergovernmental expenditure		
	Total	Current operation	Capital outlay	Assistance and subsidies		Total	Categorical assistance programs	Other
ALL STATES	4 670 393	2 802 174	495 279	1 372 940	25 558 918	8 101 451	6 551 968	1 549 483
ALABAMA	113 335	94 675	5 954	12 706	291 705	-	-	-
ALASKA	25 360	17 479	2 758	5 123	44 907	300	-	300
ARIZONA	32 420	23 115	728	8 577	83 687	-	-	-
ARKANSAS	55 027	39 494	9 928	5 605	169 347	3 320	3 144	176
CALIFORNIA	224 920	122 345	918	101 657	3 786 452	1 870 012	1 706 845	163 167
COLORADO	38 646	10 058	9 234	19 354	265 696	128 462	87 600	40 862
CONNECTICUT	84 126	43 542	23 325	17 259	347 506	18 953	-	18 953
DELAWARE	23 395	19 840	122	3 433	60 658	1 402	1 402	-
FLORIDA	105 648	70 800	2 377	32 471	422 829	-	-	-
GEORGIA	77 479	61 081	3 508	12 890	492 151	4 162	3 610	552
HAWAII	11 249	7 989	1 806	1 454	133 615	3 524	3 524	-
IDAHO	22 291	12 463	6 335	3 493	59 019	-	-	-
ILLINOIS	237 768	138 614	225	98 929	1 801 471	272 707	-	272 707
INDIANA	121 838	78 903	1 315	41 620	291 714	94 211	87 543	6 668
IOWA	53 134	30 752	3 007	19 375	236 125	16 880	5 399	11 481
KANSAS	24 844	15 303	490	9 051	188 352	1 023	1 023	-
KENTUCKY	97 779	75 921	8 695	13 163	324 455	50	-	50
LOUISIANA	57 643	38 950	9 454	9 239	323 578	4 995	4 995	-
MAINE	24 058	15 643	1 768	6 647	153 040	10 915	7 711	3 204
MARYLAND	113 700	76 786	6 297	30 617	443 937	212 041	166 786	45 255
MASSACHUSETTS	146 715	88 490	33 064	25 161	1 336 541	131 545	114 352	17 193
MICHIGAN	233 830	165 994	884	66 952	1 618 687	159 057	48 490	110 567
MINNESOTA	66 246	37 049	887	28 310	466 842	242 517	222 235	20 282
MISSISSIPPI	51 015	29 243	4 489	17 283	179 262	1 573	1 573	-
MISSOURI	53 888	41 008	1 083	11 797	356 491	362	-	362
MONTANA	15 713	10 978	1 418	3 317	52 957	1 278	70	1 208
NEBRASKA	23 555	17 428	1 035	5 092	121 423	11 982	-	11 982
NEVADA	8 373	6 241	167	1 965	38 560	1 356	1 356	-
NEW HAMPSHIRE	15 096	12 035	45	3 016	68 647	142	-	142
NEW JERSEY	206 314	149 066	1 181	56 067	983 266	472 371	431 244	41 127
NEW MEXICO	21 092	16 891	393	3 808	88 690	-	-	-
NEW YORK	668 859	212 775	222 910	233 174	3 528 478	3 478 911	3 140 904	338 007
NORTH CAROLINA	81 400	58 778	7 482	15 140	314 101	158 814	123 743	35 071
NORTH DAKOTA	12 980	9 158	137	3 685	42 690	114	-	114
OHIO	106 054	85 946	180	19 928	904 180	115 936	318	115 618
OKLAHOMA	47 866	29 003	4 827	14 036	296 484	1 203	-	1 203
OREGON	44 505	27 657	3 626	13 222	238 543	2 188	-	2 188
PENNSYLVANIA	530 115	222 939	51 530	255 646	1 674 825	184 242	38 606	145 636
RHODE ISLAND	37 334	29 230	3 290	4 814	174 264	22 881	6 662	16 219
SOUTH CAROLINA	134 800	111 791	11 311	11 698	165 448	233	221	12
SOUTH DAKOTA	9 659	6 297	639	2 723	57 178	600	471	129
TENNESSEE	121 503	79 011	23 607	18 885	289 923	3 338	1 350	1 988
TEXAS	133 842	103 520	3 384	26 938	866 084	-	-	-
UTAH	19 011	12 630	748	5 633	81 758	251	82	169
VERMONT	17 142	7 516	2 311	7 315	74 015	4 198	4 198	-
VIRGINIA	126 936	101 180	7 094	18 662	406 427	197 461	152 871	44 590
WASHINGTON	76 482	59 662	2 469	14 351	417 343	24 474	16 410	8 064
WEST VIRGINIA	36 308	25 697	4 941	5 670	124 219	-	-	-
WISCONSIN	70 237	44 437	1 870	23 930	653 805	241 436	167 199	74 237
WYOMING	8 863	6 771	33	2 059	17 543	31	31	-

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued
(Thousands of dollars)

State	Public welfare--Continued							
	Direct expenditure							Other public welfare
	Total direct expenditure	Vendor payments		Cash assistance payments			State welfare institutions	
For medical care		Other	Total	Categorical assistance programs	Other			
ALL STATES	17 457 467	9 419 621	79 958	4 986 312	4 661 175	325 137	138 704	2 832 872
ALABAMA	291 705	155 842	-	77 120	77 094	26	-	58 743
ALASKA	44 607	12 909	188	14 900	14 889	11	3 914	12 696
ARIZONA	83 687	4 127	-	42 192	37 852	4 340	1 072	36 296
ARKANSAS	166 027	95 652	-	48 716	48 716	-	-	21 659
CALIFORNIA	1 916 440	1 792 021	-	-	-	-	10 663	113 756
COLORADO	137 234	121 101	-	4 690	-	4 690	2 760	8 683
CONNECTICUT	328 553	157 197	194	125 107	123 326	1 781	6 478	39 577
DELAWARE	59 256	12 790	2	20 408	18 895	1 513	9 646	16 410
FLORIDA	422 829	202 977	-	115 958	115 927	31	-	103 894
GEORGIA	487 989	255 715	-	134 976	134 957	19	-	97 298
HAWAII	130 091	42 160	529	67 318	53 781	13 537	-	20 084
IDAHO	59 019	25 629	604	17 069	17 069	-	266	15 451
ILLINOIS	1 528 764	612 340	2 404	714 782	714 782	-	7 616	191 622
INDIANA	197 503	176 076	-	124	116	8	6 364	14 939
IOWA	219 245	83 351	4 178	95 278	88 168	7 110	6 833	29 605
KANSAS	187 329	91 320	-	56 454	56 454	-	1 467	38 088
KENTUCKY	324 405	120 080	-	110 958	110 958	-	-	93 367
LOUISIANA	318 583	150 509	-	89 483	85 068	4 415	-	78 591
MAINE	142 125	69 038	1 464	49 128	48 686	442	149	22 346
MARYLAND	231 896	205 380	-	-	-	-	-	26 516
MASSACHUSETTS	1 204 996	540 269	49 939	466 675	382 385	84 290	11 142	136 971
MICHIGAN	1 459 630	610 180	-	621 028	619 871	1 157	7 519	220 903
MINNESOTA	224 325	200 307	888	-	-	-	2 641	20 489
MISSISSIPPI	177 689	112 263	-	31 361	31 357	4	-	34 065
MISSOURI	356 129	131 978	15	160 296	150 727	9 569	1 272	62 568
MONTANA	51 679	23 563	-	14 158	13 573	585	2 295	11 663
NEBRASKA	109 441	47 001	17 782	32 975	32 036	939	6 231	5 452
NEVADA	37 204	18 624	-	7 638	7 638	-	849	10 093
NEW HAMPSHIRE	68 505	28 609	-	24 553	24 553	-	1 350	13 993
NEW JERSEY	510 895	382 197	-	-	-	-	5 175	123 523
NEW MEXICO	88 690	34 770	30	30 827	30 576	251	1 805	21 258
NEW YORK	49 567	7 522	-	-	-	-	3 762	38 283
NORTH CAROLINA	155 287	127 874	-	528	516	12	138	26 747
NORTH DAKOTA	42 576	25 415	12	10 148	10 148	-	307	6 694
OHIO	788 244	367 465	345	337 292	337 292	-	5 682	77 460
OKLAHOMA	295 281	152 713	-	78 452	78 236	216	3 210	60 906
OREGON	236 355	85 140	-	85 085	80 501	4 584	-	66 130
PENNSYLVANIA	1 490 583	549 507	439	717 188	551 232	165 956	966	222 483
RHODE ISLAND	151 383	71 017	-	45 626	45 546	80	3 738	31 002
SOUTH CAROLINA	165 215	75 558	-	43 569	43 220	349	-	46 088
SOUTH DAKOTA	56 578	22 358	-	17 521	17 521	-	980	15 719
TENNESSEE	286 585	136 371	-	81 379	81 367	12	-	68 835
TEXAS	866 084	447 878	-	148 762	148 756	6	4 308	265 136
UTAH	81 507	35 029	-	30 686	29 414	1 272	-	15 792
VERMONT	69 817	29 231	77	21 742	21 719	23	917	17 850
VIRGINIA	208 966	191 647	-	112	-	112	-	17 207
WASHINGTON	392 069	171 932	868	145 363	129 520	15 843	3 655	72 051
WEST VIRGINIA	124 119	36 151	-	44 548	42 594	1 954	1 413	42 107
WISCONSIN	412 369	367 445	-	-	-	-	10 106	34 818
WYOMING	17 512	4 393	-	4 139	4 139	-	2 015	6 965

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued
(Thousands of dollars)

State	Highways						
	Total	Intergovern- mental expenditure	Total direct expenditure	Regular highway facilities			
				Total	Current operation	Capital outlay	
						Total	Construction only
ALL STATES	17 482 945	3 224 861	14 258 084	13 583 139	3 385 939	10 197 200	9 251 674
ALABAMA	298 959	70 030	228 929	228 929	45 161	183 768	170 007
ALASKA	128 949	-	128 949	128 949	21 370	107 579	96 333
ARIZONA	217 707	44 253	173 454	173 454	43 315	130 139	126 856
ARKANSAS	233 161	47 857	185 304	185 304	35 748	149 556	122 973
CALIFORNIA	1 216 912	387 543	829 369	810 003	158 350	651 653	568 434
COLORADO	193 592	39 265	154 327	154 327	43 309	111 018	102 034
CONNECTICUT	237 023	16 919	220 104	212 154	60 045	152 109	130 954
DELAWARE	50 532	2 000	48 532	45 582	19 238	26 344	23 868
FLORIDA	725 917	111 646	614 271	535 703	83 361	452 347	384 607
GEORGIA	423 769	59 702	364 067	364 067	67 057	297 010	292 074
HAWAII	84 173	-	84 173	84 173	19 268	64 905	64 638
IDAHO	109 467	28 874	80 593	80 593	28 284	52 309	52 277
ILLINOIS	947 262	219 840	727 422	669 632	159 570	510 062	481 304
INDIANA	427 064	139 732	287 332	275 422	58 410	217 012	205 280
IOWA	362 170	113 432	248 738	248 738	67 724	181 014	158 255
KANSAS	216 860	34 664	182 196	175 589	48 893	126 696	109 858
KENTUCKY	375 757	12 594	363 163	347 450	93 288	254 162	209 413
LOUISIANA	489 912	26 801	463 111	462 885	112 290	350 595	321 633
MAINE	94 513	4 455	90 058	82 216	34 723	47 493	46 372
MARYLAND	444 658	187 182	257 476	209 952	33 816	176 136	161 860
MASSACHUSETTS	312 592	57 720	254 872	230 483	90 829	139 654	130 116
MICHIGAN	708 646	316 624	392 022	390 355	47 313	343 042	315 839
MINNESOTA	338 904	80 953	257 951	257 951	91 022	166 929	145 136
MISSISSIPPI	259 184	61 120	198 064	198 064	49 960	148 104	139 467
MISSOURI	441 476	35 603	405 873	405 873	178 319	227 554	199 361
MONTANA	94 964	3 000	91 964	91 964	24 569	67 395	62 086
NEBRASKA	153 530	27 593	125 937	125 937	27 448	98 489	90 026
NEVADA	68 355	5 424	62 931	62 931	25 870	37 061	36 475
NEW HAMPSHIRE	89 423	5 093	84 330	71 115	25 853	45 262	40 456
NEW JERSEY	405 302	18 457	386 845	248 806	51 281	197 525	184 622
NEW MEXICO	131 175	9 795	121 380	121 380	45 288	76 092	68 782
NEW YORK	838 318	111 557	726 761	653 080	133 566	519 514	482 122
NORTH CAROLINA	426 990	29 575	397 415	393 467	147 951	245 516	205 240
NORTH DAKOTA	82 772	18 213	64 559	64 559	17 590	46 969	44 341
OHIO	763 018	257 727	505 291	482 739	102 629	380 110	337 234
OKLAHOMA	253 649	71 505	182 144	160 311	49 339	110 972	95 525
OREGON	251 418	80 538	170 880	170 801	45 111	125 690	115 490
PENNSYLVANIA	1 104 708	114 970	989 738	938 439	249 498	688 941	617 658
RHODE ISLAND	35 584	454	35 130	34 020	12 075	21 945	19 497
SOUTH CAROLINA	231 180	35 882	195 298	195 298	53 606	141 692	125 370
SOUTH DAKOTA	89 823	3 870	85 953	85 953	18 615	67 338	63 076
TENNESSEE	402 252	104 035	298 217	298 217	75 226	222 991	194 208
TEXAS	840 981	7 300	833 681	826 946	178 228	648 718	609 609
UTAH	98 567	5 570	92 997	92 997	20 964	72 033	65 307
VERMONT	58 103	6 498	51 605	51 605	14 487	37 118	35 202
VIRGINIA	618 265	43 261	575 004	545 393	129 123	416 270	383 275
WASHINGTON	349 687	76 110	273 577	245 770	52 603	193 167	178 021
WEST VIRGINIA	376 158	-	376 158	373 619	88 276	285 343	258 844
WISCONSIN	290 400	82 060	208 340	208 340	88 501	119 839	119 221
WYOMING	89 164	7 565	81 599	81 599	17 579	64 020	59 038

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued

(Thousands of dollars)

State	Highways--Continued				Hospitals			
	Toll highway facilities				Total	Intergovern- mental expenditure	Total direct expenditure	Total, State hospitals
	Total	Current operation	Capital outlay					
			Total	Construction only				
ALL STATES	674 945	319 829	355 116	328 780	7 094 587	78 168	7 016 419	6 890 677
ALABAMA	-	-	-	-	110 858	1 854	109 004	108 570
ALASKA	-	-	-	-	7 761	29	7 732	6 915
ARIZONA	-	-	-	-	56 461	424	56 037	55 287
ARKANSAS	-	-	-	-	56 683	1 655	55 028	54 127
CALIFORNIA	19 366	18 141	1 225	1 167	448 264	2 352	445 912	440 802
COLORADO	-	-	-	-	80 897	2 615	78 282	71 579
CONNECTICUT	7 950	7 762	188	188	145 131	-	145 131	130 787
DELAWARE	2 950	1 488	1 462	1 462	26 299	-	26 299	19 624
FLORIDA	78 563	12 935	65 628	56 086	171 463	1 876	169 587	163 625
GEORGIA	-	-	-	-	155 329	2 273	153 056	153 056
HAWAII	-	-	-	-	57 328	-	57 328	57 178
IDAH0	-	-	-	-	9 805	-	9 805	9 805
ILLINOIS	57 790	20 019	37 771	36 037	306 129	105	306 024	281 694
INDIANA	11 910	6 592	5 318	4 768	129 877	3 585	126 292	126 228
IOWA	-	-	-	-	96 352	1 437	94 915	94 915
KANSAS	6 607	5 132	1 475	1 475	80 137	377	79 760	79 760
KENTUCKY	15 713	5 906	9 807	9 400	65 037	205	64 832	64 832
LOUISIANA	226	226	-	-	187 824	605	187 219	186 220
MAINE	7 842	4 351	3 491	3 006	30 153	-	30 153	22 082
MARYLAND	47 524	9 777	37 747	37 071	173 188	207	172 981	171 973
MASSACHUSETTS	24 389	15 057	9 332	7 650	236 658	3 556	233 102	212 141
MICHIGAN	1 667	1 528	139	120	299 195	2 196	296 999	295 193
MINNESOTA	-	-	-	-	141 240	2 568	138 672	137 792
MISSISSIPPI	-	-	-	-	69 517	1 260	68 257	68 093
MISSOURI	-	-	-	-	140 978	867	140 111	140 111
MONTANA	-	-	-	-	20 085	1 148	18 937	18 119
NEBRASKA	-	-	-	-	49 741	778	48 963	48 963
NEVADA	-	-	-	-	11 747	397	11 350	11 350
NEW HAMPSHIRE	13 215	2 408	10 807	10 582	21 141	-	21 141	21 141
NEW JERSEY	138 039	59 413	78 626	70 747	210 060	16 384	193 676	185 758
NEW MEXICO	-	-	-	-	38 802	6	38 796	38 796
NEW YORK	73 681	55 052	18 629	16 608	1 148 535	1 048	1 147 487	1 147 487
NORTH CAROLINA	3 948	3 948	-	-	179 319	884	178 435	175 295
NORTH DAKOTA	-	-	-	-	18 027	198	17 829	17 829
OHIO	22 552	13 887	8 665	8 662	268 994	2 600	266 394	266 394
OKLAHOMA	21 833	4 734	17 099	16 753	103 841	428	103 413	101 775
OREGON	79	79	-	-	61 168	167	61 001	61 001
PENNSYLVANIA	51 299	30 028	21 271	21 271	492 086	44	492 042	491 170
RHODE ISLAND	1 110	824	286	286	52 969	-	52 969	52 969
SOUTH CAROLINA	-	-	-	-	112 516	1 385	111 131	110 777
SOUTH DAKOTA	-	-	-	-	19 302	-	19 302	19 302
TENNESSEE	-	-	-	-	134 138	4 267	129 871	128 253
TEXAS	6 735	4 687	2 048	1 719	359 193	1 532	357 661	339 646
UTAH	-	-	-	-	30 673	156	30 517	30 517
VERMONT	-	-	-	-	13 949	-	13 949	12 709
VIRGINIA	29 611	7 385	22 226	22 226	203 640	5 572	198 068	198 068
WASHINGTON	27 807	25 931	1 876	1 496	74 287	230	74 057	74 057
WEST VIRGINIA	2 539	2 539	-	-	49 717	971	48 746	48 746
WISCONSIN	-	-	-	-	128 160	9 716	118 444	118 444
WYOMING	-	-	-	-	9 933	211	9 722	9 722

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued
(Thousands of dollars)

State	Hospitals--Continued							Other hospitals (nongovern- mental)
	Current operation of State hospitals						Capital outlay, State hospitals	
	Total	Mental institutions			General hospitals	Other		
		Total	Regular mental hospitals	Other				
ALL STATES	6 227 234	4 349 422	2 518 904	1 830 518	1 507 905	369 907	663 443	125 742
ALABAMA	100 131	54 609	31 863	22 746	45 522	-	8 439	434
ALASKA	6 906	6 906	4 227	2 679	-	-	9	817
ARIZONA	52 454	23 663	11 538	12 125	17 582	11 209	2 833	750
ARKANSAS	50 225	37 126	19 906	17 220	12 949	150	3 902	901
CALIFORNIA	394 505	243 788	130 315	113 473	150 717	-	46 297	5 110
COLORADO	68 950	42 273	18 471	23 802	26 677	-	2 629	6 703
CONNECTICUT	120 089	98 500	57 564	40 936	9 772	11 817	10 698	14 344
DELAWARE	18 258	16 666	8 951	7 713	-	1 592	1 366	6 675
FLORIDA	152 531	120 837	70 288	50 549	25 785	5 909	11 094	5 962
GEORGIA	147 112	120 104	58 680	61 424	22 293	4 715	5 944	-
HAWAII	52 124	18 004	11 143	6 861	21 330	12 790	5 054	150
IDAHO	9 337	9 337	3 733	5 604	-	-	468	-
ILLINOIS	280 222	246 150	115 506	130 644	27 766	6 306	11 472	14 330
INDIANA	118 198	77 535	47 047	30 488	39 652	1 011	8 030	64
IOWA	82 414	39 168	18 441	20 727	40 363	2 883	12 501	-
KANSAS	73 283	46 107	24 358	21 749	25 917	1 259	6 477	-
KENTUCKY	57 556	32 564	18 865	13 699	20 523	4 469	7 276	-
LOUISIANA	170 558	57 555	32 070	25 485	106 304	6 699	15 662	999
MAINE	20 552	20 552	14 030	6 522	-	-	1 530	8 071
MARYLAND	159 753	96 617	62 002	34 615	46 162	16 974	12 220	1 008
MASSACHUSETTS	201 562	148 126	91 109	57 017	9 827	43 609	10 579	20 961
MICHIGAN	272 753	193 237	99 016	94 221	75 491	4 025	22 440	1 806
MINNESOTA	134 376	67 997	40 607	27 390	54 805	11 574	3 416	880
MISSISSIPPI	58 153	27 381	18 108	9 273	28 971	1 801	9 940	164
MISSOURI	122 672	88 727	51 384	37 343	25 143	8 802	17 439	-
MONTANA	17 304	14 373	8 801	5 572	-	2 931	815	818
NEBRASKA	44 559	29 815	17 216	12 599	14 744	-	4 404	-
NEVADA	6 362	6 362	4 825	1 537	-	-	4 988	-
NEW HAMPSHIRE	19 726	19 726	15 058	4 668	-	-	1 415	-
NEW JERSEY	169 234	135 451	68 096	67 355	30 525	3 258	16 524	7 918
NEW MEXICO	37 747	11 727	5 416	6 311	18 572	7 448	1 049	-
NEW YORK	980 347	817 654	516 397	301 257	58 264	104 429	167 140	-
NORTH CAROLINA	161 655	104 419	63 650	40 769	39 515	17 721	13 640	3 140
NORTH DAKOTA	17 115	12 710	7 748	4 962	-	4 405	714	-
OHIO	241 474	171 798	125 611	46 187	69 676	-	24 920	-
OKLAHOMA	77 663	51 460	23 183	28 277	17 964	8 239	24 112	1 638
OREGON	60 651	27 315	16 917	10 398	31 116	2 220	350	-
PENNSYLVANIA	474 608	412 109	263 608	148 501	55 454	7 045	16 562	872
RHODE ISLAND	52 185	24 850	15 368	9 482	13 448	13 887	784	-
SOUTH CAROLINA	99 463	64 438	40 784	23 654	31 118	3 907	11 314	354
SOUTH DAKOTA	12 472	12 472	7 021	5 451	-	-	6 830	-
TENNESSEE	100 037	72 804	45 930	26 874	18 156	9 077	28 216	1 618
TEXAS	286 616	182 044	95 589	86 455	94 116	10 456	53 030	18 015
UTAH	29 430	11 908	4 144	7 764	17 522	-	1 087	-
VERMONT	11 768	11 768	6 815	4 953	-	-	941	1 240
VIRGINIA	186 902	81 182	46 830	34 352	96 098	9 622	11 166	-
WASHINGTON	70 099	48 481	19 012	29 469	21 618	-	3 958	-
WEST VIRGINIA	43 356	21 075	16 580	4 495	15 116	7 165	5 390	-
WISCONSIN	93 784	62 452	21 353	41 099	31 332	-	24 660	-
WYOMING	8 003	7 500	3 728	3 772	-	503	1 719	-

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued

(Thousands of dollars)

State	Natural resources					Health	Correction		
	Total	Agriculture	Fish and game	Forestry and parks	Other		Total	Intergovernmental expenditure	Total direct expenditure
ALL STATES	3 553 771	1 373 322	444 953	1 163 508	571 988	3 063 022	2 202 656	102 860	2 099 796
ALABAMA	57 575	30 968	5 386	17 330	3 891	47 484	19 928	1 596	18 332
ALASKA	38 418	4 319	21 926	4 108	8 065	19 145	14 030	453	13 577
ARIZONA	34 668	20 908	4 714	5 669	3 377	18 341	20 195	-	20 195
ARKANSAS	49 653	24 043	6 427	16 647	2 536	22 966	14 159	-	14 159
CALIFORNIA	479 249	168 793	28 441	174 140	107 875	392 785	286 663	28 352	258 311
COLORADO	45 017	16 390	13 682	6 245	8 700	21 554	31 079	-	31 079
CONNECTICUT	20 276	6 366	1 955	6 012	5 943	28 067	46 965	-	46 965
DELAWARE	11 754	4 252	1 404	3 727	2 371	12 795	11 361	-	11 361
FLORIDA	222 305	95 009	16 456	84 401	26 439	156 668	140 165	-	140 165
GEORGIA	98 553	52 742	9 176	35 239	1 396	90 340	59 532	400	59 132
HAWAII	43 994	9 544	582	16 137	17 731	35 229	7 834	-	7 834
IDAHO	32 730	13 526	6 875	9 678	2 651	23 571	8 001	-	8 001
ILLINOIS	115 985	59 562	6 690	23 922	25 811	137 129	87 189	2 119	85 070
INDIANA	52 550	18 856	7 680	15 331	10 683	32 762	33 816	-	33 816
IOWA	49 005	23 999	6 771	10 851	7 384	17 220	20 227	4	20 223
KANSAS	44 244	30 845	6 809	2 176	4 414	11 954	18 187	-	18 187
KENTUCKY	89 838	42 516	7 801	32 781	6 740	42 953	23 337	-	23 337
LOUISIANA	67 440	34 094	14 627	8 882	9 837	46 635	28 312	-	28 312
MAINE	31 703	11 221	8 858	11 131	493	10 966	9 796	-	9 796
MARYLAND	88 556	17 212	10 221	48 424	12 699	93 823	80 721	-	80 721
MASSACHUSETTS	41 761	7 390	4 239	23 862	6 270	78 419	63 320	80	63 240
MICHIGAN	116 393	40 522	8 652	41 822	25 397	139 167	73 356	1 585	71 771
MINNESOTA	73 213	30 872	9 913	17 500	14 928	41 483	30 306	4 631	25 675
MISSISSIPPI	60 851	35 692	5 253	18 372	1 534	22 483	15 012	172	14 840
MISSOURI	52 719	25 235	4 415	11 621	11 448	38 531	30 069	-	30 069
MONTANA	27 641	11 357	7 456	4 761	4 067	8 368	9 068	-	9 068
NEBRASKA	38 963	26 523	4 453	3 510	4 477	16 423	12 473	-	12 473
NEVADA	14 039	5 723	3 106	3 459	1 751	9 239	12 179	511	11 668
NEW HAMPSHIRE	11 897	2 179	2 971	5 237	1 510	10 309	5 682	-	5 682
NEW JERSEY	79 310	18 744	7 398	22 768	30 400	67 826	62 794	-	62 794
NEW MEXICO	27 060	11 900	3 707	5 728	5 725	18 637	7 863	-	7 863
NEW YORK	153 101	22 660	13 295	115 023	2 123	446 999	240 059	37 959	202 100
NORTH CAROLINA	94 274	47 308	9 271	30 264	7 431	75 798	79 180	-	79 180
NORTH DAKOTA	21 432	15 390	1 693	631	3 718	4 871	3 280	-	3 280
OHIO	106 171	45 092	12 590	30 508	17 981	70 033	102 623	1 278	101 345
OKLAHOMA	44 987	21 446	4 932	10 947	7 662	14 232	22 483	2	22 481
OREGON	73 418	28 511	14 782	27 135	2 990	31 198	26 951	-	26 951
PENNSYLVANIA	171 511	27 293	25 791	50 258	68 169	184 903	99 218	7 924	91 294
RHODE ISLAND	12 203	3 446	1 167	5 185	2 405	21 066	12 248	-	12 248
SOUTH CAROLINA	61 732	26 622	12 090	18 770	4 250	58 860	36 525	-	36 525
SOUTH DAKOTA	24 357	13 363	2 846	5 770	2 378	8 207	3 808	-	3 808
TENNESSEE	67 475	28 318	7 853	26 536	4 768	56 630	39 706	3 583	36 123
TEXAS	137 232	60 837	10 161	41 089	25 145	85 400	59 802	-	59 802
UTAH	35 630	10 277	7 689	10 939	6 725	14 109	10 636	671	9 965
VERMONT	13 548	5 052	2 574	4 314	1 608	14 904	9 160	-	9 160
VIRGINIA	82 037	49 485	15 222	13 340	3 990	80 455	63 575	9 174	54 401
WASHINGTON	117 281	29 904	26 367	49 816	11 194	77 745	49 872	2 336	47 536
WEST VIRGINIA	39 166	13 602	5 717	11 297	8 550	28 570	11 119	-	11 119
WISCONSIN	62 357	16 506	15 502	18 934	11 415	70 842	45 604	30	45 574
WYOMING	18 499	6 908	7 367	1 281	2 943	4 928	3 188	-	3 188

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued
(Thousands of dollars)

State	Correction--Continued				Financial adminis- tration	Employment security adminis- tration	Police protection	General control	
	Current operation			Capital outlay				Total	Judicial
	Total	Correc- tional insti- tutions	Other						
ALL STATES	1 934 183	1 499 996	434 187	165 613	1 792 308	1 509 254	1 423 386	1 496 008	580 629
ALABAMA	16 523	13 533	2 990	1 809	18 627	21 096	15 516	16 072	6 984
ALASKA	12 931	9 030	3 901	646	13 735	8 585	10 655	27 955	13 040
ARIZONA	17 971	15 675	2 296	2 224	24 621	12 476	27 777	14 072	3 227
ARKANSAS	10 042	9 252	790	4 117	20 289	17 263	10 548	9 434	2 635
CALIFORNIA	253 533	204 516	49 017	4 778	225 315	171 204	182 375	108 523	28 406
COLORADO	30 052	22 100	7 952	1 027	29 058	16 267	18 253	31 814	17 891
CONNECTICUT	34 678	25 032	9 646	12 287	26 396	21 059	21 836	43 187	27 186
DELAWARE	10 634	9 002	1 632	727	8 464	3 920	9 574	12 203	7 178
FLORIDA	113 436	71 775	41 661	26 729	49 387	42 418	53 966	87 634	32 997
GEORGIA	52 408	34 242	18 166	6 724	31 681	22 379	23 507	22 878	7 228
HAWAII	7 490	5 303	2 187	344	12 621	8 033	283	23 223	8 412
IDAHO	6 577	5 429	1 148	1 424	10 475	6 790	4 471	7 452	3 151
ILLINOIS	84 032	65 414	18 618	1 038	80 855	70 326	57 160	79 471	30 870
INDIANA	31 051	25 307	5 744	2 765	31 635	24 263	27 517	17 912	5 008
IOWA	19 191	16 570	2 621	1 032	18 089	19 632	21 258	14 471	5 635
KANSAS	17 234	17 017	217	953	22 513	14 777	9 574	14 947	5 187
KENTUCKY	20 450	15 423	5 027	2 887	27 325	10 291	28 631	23 040	6 588
LOUISIANA	27 206	20 820	6 386	1 106	31 769	41 627	33 023	26 282	6 570
MAINE	8 974	7 855	1 119	822	9 516	10 668	6 960	9 594	3 612
MARYLAND	76 158	46 483	29 675	4 563	63 119	20 273	54 793	50 598	21 201
MASSACHUSETTS	59 888	40 057	19 831	3 352	47 334	41 249	35 618	48 538	12 646
MICHIGAN	63 848	56 310	7 538	7 923	64 117	80 101	55 990	59 799	18 909
MINNESOTA	24 600	19 108	5 582	985	25 186	21 884	15 797	25 476	4 238
MISSISSIPPI	12 000	11 162	838	2 840	11 423	23 678	19 215	10 275	3 048
MISSOURI	27 766	21 266	6 500	2 303	22 860	55 026	22 623	23 402	11 911
MONTANA	7 304	6 160	1 144	1 764	17 348	5 460	6 688	8 262	1 196
NEBRASKA	11 702	9 280	2 422	771	9 636	10 925	8 811	10 849	6 019
NEVADA	9 167	7 697	1 470	2 501	12 048	10 590	6 118	7 001	1 319
NEW HAMPSHIRE	5 497	4 310	1 187	185	7 233	5 231	6 270	8 552	1 609
NEW JERSEY	55 208	48 289	6 919	7 586	56 646	61 217	53 888	56 545	21 438
NEW MEXICO	7 683	6 375	1 308	180	15 356	8 150	9 800	18 182	6 770
NEW YORK	190 461	153 359	37 102	11 639	178 253	161 432	87 058	160 525	73 531
NORTH CAROLINA	74 145	55 372	18 773	5 035	37 448	32 345	40 334	49 766	26 988
NORTH DAKOTA	2 783	2 573	210	497	5 934	2 203	2 212	4 288	1 144
OHIO	100 758	72 757	28 001	587	74 580	66 050	45 597	31 142	13 975
OKLAHOMA	19 431	14 224	5 207	3 050	15 504	20 306	21 927	17 847	6 718
OREGON	25 745	20 076	5 669	1 206	37 990	14 026	16 589	21 251	5 379
PENNSYLVANIA	88 512	77 742	10 770	2 782	104 395	84 421	131 695	87 828	49 861
RHODE ISLAND	11 891	9 478	2 413	357	11 535	9 901	6 450	14 260	8 241
SOUTH CAROLINA	28 791	26 333	2 458	7 734	19 305	19 317	20 563	10 652	1 943
SOUTH DAKOTA	3 573	2 775	798	235	7 916	6 486	4 468	6 054	2 301
TENNESSEE	28 757	22 718	6 039	7 366	33 195	22 988	16 419	21 879	6 581
TEXAS	53 683	50 822	2 861	6 119	48 052	66 927	59 605	48 522	13 176
UTAH	9 258	6 318	2 940	707	12 418	11 532	6 008	7 378	3 404
VERMONT	6 859	5 115	1 744	2 301	7 205	5 184	5 644	6 986	3 211
VIRGINIA	51 893	33 348	18 545	2 508	47 598	39 912	44 285	29 687	14 571
WASHINGTON	46 177	35 368	10 809	1 359	40 989	10 764	26 065	18 926	4 831
WEST VIRGINIA	9 411	8 770	641	1 708	17 405	11 806	10 566	8 206	2 470
WISCONSIN	43 543	30 165	13 378	2 031	40 229	29 389	16 124	29 803	9 125
WYOMING	3 188	2 891	297	-	7 660	7 407	3 280	3 365	1 070

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued

(Thousands of dollars)

State	General control--Continued		Protective inspection and regulation, n.e.c.	Miscellaneous commercial activities			Housing and urban renewal		
	Legislative	Other		Total	Current operation	Capital outlay	Total	Intergovernmental expenditure	Direct expenditure
ALL STATES	388 497	526 882	998 926	1 045 410	670 357	375 053	631 589	224 921	406 668
ALABAMA	3 574	5 514	10 723	-	-	-	-	-	-
ALASKA	3 646	11 269	5 291	¹ 28 766	26 038	2 728	3 573	-	3 573
ARIZONA	5 425	5 420	12 813	¹⁵ 752	5 506	246	-	-	-
ARKANSAS	2 704	4 095	6 878	-	-	-	-	-	-
CALIFORNIA	46 662	33 455	142 671	665	665	-	1 952	-	1 952
COLORADO	4 143	9 780	9 121	-	-	-	-	-	-
CONNECTICUT	5 122	10 879	15 527	¹ 160	159	1	22 047	20 908	1 139
DELAWARE	1 417	3 608	2 418	²³ 918	3 698	220	1 877	1 732	145
FLORIDA	15 982	38 655	40 081	⁶ 146	6 111	35	-	-	-
GEORGIA	6 938	8 712	11 183	422	422	-	467	-	467
HAWAII	6 191	8 620	4 693	-	-	-	19 018	181	18 837
IDAHO	1 468	2 833	5 190	-	-	-	-	-	-
ILLINOIS	20 730	27 871	49 211	-	-	-	4 114	-	4 114
INDIANA	5 761	7 143	11 152	-	-	-	623	-	623
IOWA	4 742	4 094	12 157	-	-	-	-	-	-
KANSAS	4 750	5 010	7 561	-	-	-	-	-	-
KENTUCKY	2 900	13 552	14 582	-	-	-	311	-	311
LOUISIANA	6 816	12 896	16 480	-	-	-	-	-	-
MAINE	2 988	2 994	5 018	-	-	-	361	-	361
MARYLAND	10 657	18 740	18 609	⁶³ 243	44 290	18 953	-	-	-
MASSACHUSETTS	17 092	18 800	22 923	199	199	-	45 471	45 471	-
MICHIGAN	19 250	21 640	34 182	-	-	-	3 994	-	3 994
MINNESOTA	9 252	11 986	13 849	-	-	-	896	-	896
MISSISSIPPI	3 166	4 061	11 561	1 076	526	550	-	-	-
MISSOURI	7 020	4 471	16 159	-	-	-	256	-	256
MONTANA	2 820	4 246	3 878	⁷⁹ -	78	1	-	-	-
NEBRASKA	2 695	2 135	8 671	-	-	-	-	-	-
NEVADA	2 953	2 729	6 336	¹⁵ 483	15 477	6	-	-	-
NEW HAMPSHIRE	4 631	2 312	3 939	-	-	-	190	145	45
NEW JERSEY	7 803	27 304	42 691	-	-	-	10 977	280	10 697
NEW MEXICO	2 316	9 096	4 878	-	-	-	-	-	-
NEW YORK	34 717	52 277	148 785	⁷¹⁰ 475	419 875	290 600	⁴⁶⁶ 057	110 144	355 913
NORTH CAROLINA	4 864	17 914	19 519	115	109	6	-	-	-
NORTH DAKOTA	2 139	1 005	3 635	¹⁰⁶² 384	62 384	-	-	-	-
OHIO	7 845	9 322	36 205	261	261	-	374	-	374
OKLAHOMA	4 200	6 929	8 848	¹¹³ 619	9 503	4 116	-	-	-
OREGON	5 796	10 076	11 310	-	-	-	-	-	-
PENNSYLVANIA	24 049	13 918	39 803	-	-	-	45 023	45 023	-
RHODE ISLAND	1 807	4 212	3 674	¹⁰⁷ 402	7 345	57	177	-	177
SOUTH CAROLINA	4 608	4 101	12 469	¹¹⁵ 859	59 218	56 641	456	-	456
SOUTH DAKOTA	1 330	2 423	3 537	¹⁴⁹ 386	8 493	893	-	-	-
TENNESSEE	4 041	11 257	13 227	-	-	-	-	-	-
TEXAS	18 460	16 886	40 954	-	-	-	-	-	-
UTAH	1 601	2 373	5 965	-	-	-	1 539	1 037	502
VERMONT	1 519	2 256	3 754	-	-	-	1 836	-	1 836
VIRGINIA	5 181	9 935	22 463	-	-	-	-	-	-
WASHINGTON	11 266	2 829	25 932	-	-	-	-	-	-
WEST VIRGINIA	3 828	1 908	7 922	-	-	-	-	-	-
WISCONSIN	8 695	11 983	19 015	-	-	-	-	-	-
WYOMING	937	1 358	1 483	-	-	-	-	-	-

- Represents zero or rounds to zero.

¹Expenditure of State ferry system.²Expenditure of Arizona Power Authority.³Expenditure of Authority for Regional Transit.⁴Expenditure of Jacksonville Transportation Authority.⁵Mainly expenditure of the Metropolitan Transit System in Baltimore.⁶Mail insurance payments.⁷Mainly from sales of power and water by the Colorado River Commission.⁸Includes \$262,114,000 expenditure of the State Power Authority, \$393,329,000 expenditures of the Metropolitan Transit Authority (New York City), and \$51,732,000 expenditure of other regional transportation authorities.⁹Includes \$329,887,000 expenditure of the New York State Urban Development Corporation.¹⁰Expenditure of Mill and Elevator Association and Bank of North Dakota.¹¹Includes \$9,990,000 expenditure of the Grand River Dam Authority and \$3,626,000 expenditure of the Oklahoma Ordnance Works Authority.¹²Expenditure of the Rhode Island Public Transit Authority.¹³Expenditure of Public Service Authority.¹⁴Expenditure of cement plant.

Table 9. Expenditure by Type and Function: 1975—Continued
(Thousands of dollars)

State	General public buildings			Airports			Water transport and terminals		
	Total	Current operation	Capital outlay	Total	Intergovernmental expenditure	Direct expenditure	Total	Other than capital outlay	Capital outlay
ALL STATES	567 827	227 542	340 285	366 238	82 389	283 849	221 275	123 632	97 643
ALABAMA	2 067	2 050	17	383	-	383	26 283	14 742	11 541
ALASKA	31 768	3 808	27 960	38 822	-	38 822	6 677	4 759	1 918
ARIZONA	7 981	2 360	5 621	1 928	270	1 658	-	-	-
ARKANSAS	4 564	2 053	2 511	87	87	-	-	-	-
CALIFORNIA	10 440	6 705	3 735	1 846	985	861	-	-	-
COLORADO	8 772	3 081	5 691	-	-	-	-	-	-
CONNECTICUT	8 583	7 543	1 040	6 230	662	5 568	35	35	-
DELAWARE	5 320	1 867	3 453	-	-	-	-	-	-
FLORIDA	21 984	2 367	19 617	2 754	2 523	231	365	331	34
GEORGIA	11 586	8 599	2 987	-	-	-	16 556	10 419	6 137
HAWAII	13 597	3 738	9 859	62 126	-	62 126	12 386	6 263	6 123
IDAHO	1 213	725	488	151	151	-	-	-	-
ILLINOIS	13 808	9 437	4 371	17 704	2 748	14 956	3 112	3 053	59
INDIANA	3 650	3 284	366	8 671	8 671	-	4 971	450	4 521
IOWA	3 188	1 367	1 821	-	-	-	-	-	-
KANSAS	4 881	3 202	1 679	-	-	-	-	-	-
KENTUCKY	23 218	5 653	17 565	5 157	5 157	-	1 805	1 805	-
LOUISIANA	5 366	4 281	1 085	-	-	-	33 122	16 232	16 890
MAINE	6 581	1 982	4 599	1 179	795	384	422	267	155
MARYLAND	10 284	6 556	3 728	23 723	-	23 723	29 537	10 363	19 174
MASSACHUSETTS	17 420	8 078	9 342	62 696	2 867	59 829	25 481	16 065	9 416
MICHIGAN	33 970	8 183	25 787	18 767	-	18 767	3 010	2 890	120
MINNESOTA	8 186	5 353	2 833	9 922	6 094	3 828	80	80	-
MISSISSIPPI	3 854	2 416	1 438	82	82	-	4 228	760	3 468
MISSOURI	7 214	3 459	3 755	200	200	-	-	-	-
MONTANA	629	148	481	440	2	438	-	-	-
NEBRASKA	1 173	738	435	6 959	6 356	603	-	-	-
NEVADA	5 180	1 519	3 661	-	-	-	-	-	-
NEW HAMPSHIRE	824	757	67	557	557	-	82	67	15
NEW JERSEY	7 288	6 743	545	10 948	10 948	-	3 846	3 765	81
NEW MEXICO	3 051	625	2 426	-	-	-	-	-	-
NEW YORK	159 601	44 441	115 160	20 555	2 979	17 576	12 470	11 928	542
NORTH CAROLINA	15 183	5 399	9 784	1 553	1 334	219	7 684	4 591	3 093
NORTH DAKOTA	1 000	833	167	266	266	-	-	-	-
OHIO	5 702	4 664	1 038	693	93	600	626	626	-
OKLAHOMA	11 643	3 243	8 400	208	201	7	-	-	-
OREGON	11 040	9 352	1 688	358	95	263	-	-	-
PENNSYLVANIA	10 458	9 683	775	20 658	16 123	4 535	1 438	1 438	-
RHODE ISLAND	3 141	2 839	302	5 455	-	5 455	316	305	11
SOUTH CAROLINA	5 796	2 334	3 462	1 993	-	1 993	18 857	10 131	8 726
SOUTH DAKOTA	2 621	613	2 008	3 229	3 229	-	-	-	-
TENNESSEE	7 769	3 916	3 853	3 349	-	3 349	-	-	-
TEXAS	13 355	6 979	6 376	569	569	-	-	-	-
UTAH	1 513	847	666	1 967	1 560	407	-	-	-
VERMONT	2 433	1 605	828	1 174	342	832	-	-	-
VIRGINIA	6 114	5 626	488	4 847	2 385	2 462	7 685	2 066	5 619
WASHINGTON	16 504	3 811	12 693	191	191	-	201	201	-
WEST VIRGINIA	1 051	546	505	951	794	157	-	-	-
WISCONSIN	2 666	1 356	1 310	13 594	-	13 594	-	-	-
WYOMING	2 597	778	1 819	3 296	3 073	223	-	-	-

- Represents zero or rounds to zero.

Table 9. Expenditure by Type and Function: 1975—Continued

(Thousands of dollars)

State	Libraries			Veterans' services			Interest on general debt ¹	General expenditure not elsewhere functionally classified		
	Total	Intergovernmental expenditure	Direct expenditure	Total	Veterans' bonuses	Other		Intergovernmental expenditure		
								Total	For general local government support	Other
ALL STATES	214 930	128 462	86 468	362 576	314 109	48 467	3 271 542	7 414 377	5 129 333	2 285 044
ALABAMA	1 818	160	1 658	1 283	-	1 283	39 154	40 034	16 682	23 352
ALASKA	1 689	664	1 025	620	-	620	33 092	38 630	20 228	18 402
ARIZONA	1 518	411	1 107	83	-	83	3 700	139 962	124 161	15 801
ARKANSAS	1 824	1 061	763	301	-	301	5 431	35 289	19 957	15 332
CALIFORNIA	10 601	7 507	3 094	5 067	-	5 067	258 657	994 003	888 760	105 243
COLORADO	697	140	557	183	-	183	5 093	38 289	-	38 289
CONNECTICUT	3 960	1 441	2 519	5 822	5 595	227	120 814	75 315	35 332	39 983
DELAWARE	342	-	342	74	19	55	28 979	5 101	-	5 101
FLORIDA	4 378	3 572	806	932	-	932	77 244	296 315	215 428	80 887
GEORGIA	4 944	3 752	1 192	3 122	-	3 122	48 638	63 335	16 117	47 218
HAWAII	7 065	-	7 065	80	-	80	45 571	19 448	19 448	-
IDAHO	1 024	587	437	136	-	136	1 761	24 115	21 559	2 556
ILLINOIS	17 237	10 052	7 185	2 921	346	2 575	129 678	270 940	114 000	156 940
INDIANA	2 231	646	1 585	3 619	3 379	240	27 551	328 699	281 669	47 030
IOWA	1 613	-	1 613	10 217	10 059	158	5 751	87 126	66 359	20 767
KANSAS	1 010	347	663	721	-	721	13 158	38 234	21 776	16 458
KENTUCKY	6 488	800	5 688	334	-	334	76 130	18 407	630	17 777
LOUISIANA	1 635	-	1 635	1 351	-	1 351	58 009	176 415	148 720	27 695
MAINE	1 155	95	1 060	-	-	-	19 103	33 756	13 045	20 711
MARYLAND	7 892	6 688	1 204	278	-	278	82 557	123 501	63 459	60 042
MASSACHUSETTS	9 308	7 350	1 958	2 690	1 869	821	152 339	300 577	28 042	272 535
MICHIGAN	8 427	6 004	2 416	163 248	160 986	2 262	73 006	365 023	296 230	68 793
MINNESOTA	574	71	503	4 595	3 849	746	40 869	249 468	221 217	28 251
MISSISSIPPI	1 517	456	1 061	538	-	538	28 639	83 438	63 127	20 311
MISSOURI	2 945	1 410	1 535	542	-	542	11 140	66 868	11 670	55 198
MONTANA	752	232	520	2 441	2 103	338	3 440	11 835	-	11 835
NEBRASKA	1 653	583	1 070	307	-	307	3 007	52 826	45 442	7 384
NEVADA	704	297	407	100	-	100	3 647	18 215	14 621	3 594
NEW HAMPSHIRE	790	59	731	58	-	58	8 780	38 915	26 038	12 877
NEW JERSEY	13 844	12 121	1 723	651	-	651	194 166	295 477	193 576	101 901
NEW MEXICO	1 324	-	1 324	313	-	313	4 941	63 521	57 114	6 407
NEW YORK	31 381	27 332	4 049	4 092	-	4 092	764 939	1 107 665	771 193	336 472
NORTH CAROLINA	7 187	4 691	2 496	1 197	-	1 197	19 227	107 770	61 907	45 863
NORTH DAKOTA	738	338	400	2 920	2 799	121	2 713	15 560	11 970	3 590
OHIO	4 505	2 330	2 175	130 872	119 815	11 057	122 985	407 274	343 649	63 625
OKLAHOMA	1 765	565	1 200	367	-	367	38 605	18 645	5 386	13 259
OREGON	1 557	137	1 420	2	-	2	65 692	34 045	25 916	8 129
PENNSYLVANIA	13 392	10 994	2 398	1 250	1 111	139	263 925	212 225	27 051	185 174
RHODE ISLAND	1 825	1 093	732	-	-	-	22 844	14 635	10 650	3 985
SOUTH CAROLINA	2 141	1 429	712	214	-	214	42 947	89 615	54 403	35 212
SOUTH DAKOTA	779	-	779	846	638	208	3 133	10 326	4 220	6 106
TENNESSEE	3 862	2 379	1 483	512	-	512	32 162	72 301	50 823	21 478
TEXAS	5 439	3 585	1 854	747	-	747	77 395	43 557	9 389	34 168
UTAH	1 607	115	1 492	53	-	53	3 515	21 837	1 000	20 837
VERMONT	1 023	146	877	146	94	52	21 270	12 548	140	12 408
VIRGINIA	3 954	2 366	1 588	783	-	783	36 956	39 015	18 812	20 203
WASHINGTON	4 338	540	3 798	2 014	1 447	567	56 633	97 344	33 339	64 005
WEST VIRGINIA	3 551	147	3 384	569	-	569	47 690	8 519	-	8 519
WISCONSIN	4 460	3 749	711	3 365	-	3 365	41 120	690 382	639 653	50 729
WYOMING	474	-	474	-	-	-	3 746	18 037	15 425	2 612

- Represents zero or rounds to zero.

¹Includes interest on nonguaranteed debt of State agencies, such as toll highway revenue bonds, pollution control bonds, and industrial development bonds.

Table 9. Expenditure by Type and Function: 1975—Continued
(Thousands of dollars)

State	General expenditure not elsewhere functionally classified--Continued		Insurance trust expenditure ¹					Liquor stores expenditure
	Current operation	Capital outlay	Total	Unemployment compensation	Employee retirement	Workmen's compensation	Other ²	
ALL STATES	3 564 613	455 532	16 148 659	9 533 387	5 160 102	909 859	545 310	1 718 746
ALABAMA	30 157	2 273	195 175	137 620	57 553	2	-	87 659
ALASKA	29 704	789	36 157	23 532	12 443	182	-	-
ARIZONA	37 354	1 753	137 327	85 036	23 454	28 837	-	-
ARKANSAS	19 833	690	105 006	74 907	30 094	5	-	-
CALIFORNIA	675 853	5 845	2 440 351	1 149 942	739 476	139 056	411 877	-
COLORADO	13 523	922	124 394	56 806	46 506	20 996	86	-
CONNECTICUT	86 038	49 601	353 460	247 965	103 467	2 028	-	-
DELAWARE	16 058	605	53 674	39 993	13 478	203	-	-
FLORIDA	57 222	6 101	373 146	237 842	132 104	3 200	-	-
GEORGIA	32 240	5 461	271 521	188 410	83 111	-	-	-
HAWAII	86 625	23 182	84 424	37 758	46 655	11	-	-
IDaho	27 498	2 333	44 029	23 199	17 618	3 212	-	19 362
ILLINOIS	148 909	2 255	723 730	449 619	273 933	178	-	-
INDIANA	42 065	553	295 411	208 858	86 423	130	-	-
IOWA	19 451	1 901	96 983	61 920	35 052	11	-	68 600
KANSAS	22 294	235	82 995	46 173	36 657	165	-	-
KENTUCKY	35 880	3 005	198 534	114 198	63 797	20 539	-	-
LOUISIANA	31 988	24 330	210 990	90 415	120 575	-	-	-
MAINE	44 599	427	96 200	47 414	48 786	-	-	30 386
MARYLAND	89 831	10 853	274 099	146 610	94 797	4 932	27 760	-
MASSACHUSETTS	158 897	18 860	578 998	427 367	151 417	214	-	-
MICHIGAN	81 732	2 031	921 917	742 479	158 431	21 007	-	266 793
MINNESOTA	64 285	3 661	217 052	144 875	67 419	4 758	-	-
MISSISSIPPI	26 047	3 619	87 256	46 586	40 651	19	-	57 592
MISSOURI	34 442	1 734	232 901	176 023	56 466	412	-	-
MONTANA	11 514	564	50 867	20 955	22 541	7 371	-	27 337
NEBRASKA	8 470	637	47 234	37 213	9 998	23	-	-
NEVADA	13 033	2 177	87 688	45 946	17 360	24 382	-	-
NEW HAMPSHIRE	10 558	10 364	47 241	35 158	12 083	-	-	78 143
NEW JERSEY	213 256	78 411	892 118	600 292	203 771	5 840	80 215	-
NEW MEXICO	15 230	351	50 377	23 991	25 386	-	-	-
NEW YORK	329 382	14 712	1 700 916	932 864	631 991	130 155	5 906	-
NORTH CAROLINA	35 728	2 816	335 859	239 995	95 832	32	-	-
NORTH DAKOTA	8 816	139	26 227	9 943	8 581	7 703	-	-
OHIO	127 375	129 974	1 120 398	500 630	397 313	222 455	-	254 436
OKLAHOMA	18 401	3 352	100 837	50 096	44 935	5 806	-	-
OREGON	86 270	589	222 252	120 824	38 038	63 390	-	61 425
PENNSYLVANIA	269 466	10 664	1 160 698	769 007	382 401	9 290	-	381 059
RHODE ISLAND	19 221	2 373	126 759	78 238	29 731	577	18 213	-
SOUTH CAROLINA	52 473	1 208	178 150	130 667	45 153	2 330	-	-
SOUTH DAKOTA	15 020	953	12 462	7 883	4 579	-	-	-
TENNESSEE	22 990	2 454	229 458	160 492	68 856	110	-	-
TEXAS	133 843	863	352 020	155 417	196 542	61	-	-
UTAH	14 084	396	60 389	33 851	16 851	9 687	-	25 678
VERMONT	17 929	1 977	32 729	24 426	8 303	-	-	27 958
VIRGINIA	60 761	4 170	183 396	106 922	76 474	-	-	149 792
WASHINGTON	70 402	3 642	414 742	176 636	128 669	109 435	-	115 342
WEST VIRGINIA	38 549	7 451	177 136	48 916	72 241	55 979	-	51 495
WISCONSIN	51 762	1 360	288 461	212 504	73 787	917	1 253	-
WYOMING	7 555	916	14 515	4 972	5 324	4 219	-	15 689

- Represents zero or rounds to zero.

¹Comprises payments to beneficiaries (including withdrawal of retirement contributions). Administrative costs are classified under general expenditure. Exhibit data for insurance trust systems are presented in tables 17-20.

²For a listing of these insurance trusts by name, see table 20.

³Includes \$324,200,000 operation expenditure by the University of California for atomic research contracts.

⁴Includes \$167,552,000 Social Security and health contributions.

Table 10. Intergovernmental Expenditure by Type of Receiving Government: 1975

(Thousands of dollars)

State	Total intergov- ernmental expenditure	Type of receiving government						
		Federal	School districts	Counties	Municipalities	Townships and New England "towns"	Special districts	Combined and unallocable
ALL STATES	51 978 324	1974 780	23 655 852	11 729 151	10 124 242	588 869	535 783	4 369 647
ALABAMA	587 725	44	467 064	80 328	17 325	-	-	22 964
ALASKA	178 562	197	-	108 894	40 673	-	44	28 754
ARIZONA	644 418	-	451 108	100 212	89 127	-	-	3 971
ARKANSAS	345 953	3 268	245 748	50 689	34 157	-	543	11 548
CALIFORNIA	7 443 972	479 547	3 778 743	2 452 259	642 578	-	90 845	-
COLORADO	602 912	383	383 223	119 178	73 498	-	7 513	19 117
CONNECTICUT	453 584	442	10 624	-	228 814	193 990	940	18 774
DELAWARE	122 408	1 402	98 852	300	17 859	-	90	3 905
FLORIDA	1 845 865	2 359	1 415 154	169 919	237 313	-	3 539	17 581
GEORGIA	804 497	5 371	650 238	85 408	30 951	-	-	32 529
HAWAII	23 153	3 524	-	10 662	8 967	-	-	-
IDAHO	155 503	86	95 117	50 542	9 123	-	606	29
ILLINOIS	2 555 987	-	1 688 906	227 128	217 336	36 187	154 997	231 433
INDIANA	1 098 282	2 355	514 847	152 343	101 826	-	962	325 949
IOWA	643 782	5 499	419 088	119 451	77 736	-	3 088	18 920
KANSAS	352 631	1 023	273 170	38 273	26 303	830	1 206	11 826
KENTUCKY	447 773	-	390 298	30 436	8 879	-	3 789	14 371
LOUISIANA	824 805	4 995	606 903	96 118	62 704	-	1 540	52 545
MAINE	201 509	7 784	14 790	1 714	557	-	-	176 664
MARYLAND	1 322 902	2 408	-	755 664	487 723	-	362	76 745
MASSACHUSETTS	1 348 911	114 352	-	4 110	16 103	1 936	133 450	1 078 960
MICHIGAN	2 230 703	48 490	1 313 401	422 048	307 335	59 317	10 596	69 516
MINNESOTA	1 380 326	3 871	768 817	447 127	140 391	13 972	263	5 885
MISSISSIPPI	513 111	2 773	359 076	83 598	67 611	-	38	15
MISSOURI	645 521	-	533 344	17 960	44 676	-	3 742	45 799
MONTANA	115 135	175	93 674	13 582	7 459	-	-	245
NEBRASKA	224 603	-	117 409	34 971	27 161	-	5 888	38 174
NEVADA	120 764	2 236	92 891	10 753	14 172	-	-	712
NEW HAMPSHIRE	83 100	250	8 212	1 222	24 438	10 090	10	38 878
NEW JERSEY	1 656 672	19 639	-	509 276	102 107	115	997	1 024 538
NEW MEXICO	306 803	-	231 370	12 196	57 788	-	-	5 449
NEW YORK	8 582 512	173 869	1 842 425	1 286 016	5 095 167	93 102	1 405	90 528
NORTH CAROLINA	1 453 275	-	-	1 332 108	84 452	-	7 124	29 591
NORTH DAKOTA	122 249	-	84 222	15 348	13 262	-	13	9 404
OHIO	1 954 363	318	522 788	861 199	174 731	27 793	650	366 884
OKLAHOMA	415 565	-	311 295	68 193	21 963	-	1 117	12 997
OREGON	377 009	-	242 340	96 209	37 508	-	935	17
PENNSYLVANIA	2 584 952	38 606	1 819 892	293 318	165 798	61 089	89 943	116 306
RHODE ISLAND	134 442	6 662	2 768	-	71 828	49 565	-	3 619
SOUTH CAROLINA	490 794	315	360 008	111 460	18 144	-	382	485
SOUTH DAKOTA	61 917	471	42 303	8 859	3 314	149	-	6 821
TENNESSEE	639 957	1 350	7 635	355 346	262 718	-	7 257	5 651
TEXAS	1 694 568	-	1 629 689	37 237	26 875	-	750	17
UTAH	261 980	350	223 067	22 636	6 923	-	-	9 004
VERMONT	78 091	4 198	54 359	-	3 648	5 302	-	10 584
VIRGINIA	967 488	-	-	512 983	432 586	-	206	21 713
WASHINGTON	796 590	16 410	554 575	127 961	94 367	-	833	2 444
WEST VIRGINIA	293 137	-	278 376	4 867	1 724	-	-	8 170
WISCONSIN	1 708 460	19 727	607 506	378 117	368 407	35 432	-	299 271
WYOMING	80 103	31	50 537	10 933	18 137	-	120	345

- Represents zero or rounds to zero.

*Includes \$965,347,000 supplemental security income payments (may not include additional transfers not separately identified by other States).

*Includes \$30,695,000 pollution grants, \$159,561,000 for general public assistance, and \$19,358,000 for criminal justice grants to local governments.

*Includes \$248,293,000 property tax replacement fund distribution to local governments.

*Includes \$792,330,000 education subsidies to cities, towns, and school districts.

*Includes \$760,439,000 education subsidies to independent school districts and for schools operated by cities and towns.

*Includes \$331,483,000 general support grants to counties, cities, and townships.

*Includes \$173,996,000 tax relief payments to local governments.

Table 11. Intergovernmental Expenditure by Function: 1975

(Thousands of dollars)

State	Total intergovern- mental expenditure	Function						
		Education	Public welfare	General local government support	Highways	Hospitals	Correction	All other
ALL STATES.	51 978 324	31 110 237	8 101 451	5 129 333	3 224 861	78 168	102 860	4 231 414
ALABAMA.	587 725	467 064	-	16 682	70 030	1 854	1 596	30 499
ALASKA.	178 562	124 541	300	20 228	-	29	453	33 011
ARIZONA.	644 418	451 108	-	124 161	44 253	424	-	24 472
ARKANSAS.	345 953	246 297	3 320	19 957	47 857	1 655	-	26 867
CALIFORNIA.	7 443 972	3 882 330	1 870 012	888 760	387 543	2 352	28 352	1 384 623
COLORADO.	602 912	383 223	128 462	-	39 265	2 615	-	49 347
CONNECTICUT.	453 584	312 246	18 953	35 332	16 919	-	-	70 134
DELAWARE.	122 408	111 394	1 402	-	2 000	-	-	7 612
FLORIDA.	1 845 865	1 415 154	-	215 428	111 646	1 876	-	101 761
GEORGIA.	804 497	650 312	4 162	16 117	59 702	2 273	400	71 531
HAWAII.	23 153	-	3 524	19 448	-	-	-	181
IDaho.	155 503	100 207	-	21 559	28 874	-	-	4 863
ILLINOIS.	2 555 987	1 698 684	272 707	114 000	219 840	105	2 119	248 532
INDIANA.	1 098 282	517 578	94 211	281 669	139 732	3 585	-	61 507
IOWA.	643 782	419 088	16 880	66 359	113 432	1 437	4	26 582
KANSAS.	352 631	273 170	1 023	21 776	34 664	377	-	21 621
KENTUCKY.	447 773	390 298	50	630	12 594	205	-	43 996
LOUISIANA.	824 805	606 903	4 995	148 720	26 801	605	-	36 781
MAINE.	201 509	150 408	10 915	13 045	4 455	-	-	22 686
MARYLAND.	1 322 902	699 026	212 041	63 459	187 182	207	-	160 987
MASSACHUSETTS.	1 348 911	792 330	131 545	28 042	57 720	3 556	80	335 638
MICHIGAN.	2 230 703	1 313 508	159 057	296 230	316 624	2 196	1 585	141 503
MINNESOTA.	1 380 326	768 863	242 517	221 217	80 953	2 568	4 631	59 577
MISSISSIPPI.	513 111	359 076	1 573	63 127	61 120	1 260	172	26 783
MISSOURI.	645 521	533 344	362	11 670	35 603	867	-	63 675
MONTANA.	115 135	93 676	1 278	-	3 000	1 148	-	16 033
NEBRASKA.	224 603	117 409	11 982	45 442	27 593	778	-	20 399
NEVADA.	120 764	92 891	1 356	14 621	5 424	397	511	5 564
NEW HAMPSHIRE.	83 100	33 357	142	26 038	5 093	-	-	18 470
NEW JERSEY.	1 656 672	801 084	472 371	193 576	18 457	16 384	-	154 800
NEW MEXICO.	306 803	231 370	-	57 114	9 795	6	-	8 518
NEW YORK.	8 582 512	3 370 059	3 478 911	771 193	111 557	1 048	37 959	811 785
NORTH CAROLINA.	1 453 275	1 106 533	158 814	61 907	29 575	884	-	95 562
NORTH DAKOTA.	122 249	84 222	114	11 970	18 213	198	-	7 532
OHIO.	1 954 363	1 147 653	115 936	343 649	257 727	2 600	1 278	85 520
OKLAHOMA.	415 565	311 584	1 203	5 386	71 505	428	2	25 457
OREGON.	377 009	252 625	2 188	25 916	80 538	167	-	15 575
PENNSYLVANIA.	2 584 952	1 819 892	184 242	27 051	114 970	44	7 924	430 829
RHODE ISLAND.	134 442	94 478	22 881	10 650	454	-	-	5 979
SOUTH CAROLINA.	490 794	360 013	233	54 403	35 882	1 385	-	38 878
SOUTH DAKOTA.	61 917	42 303	600	4 220	3 870	-	-	10 924
TENNESSEE.	639 957	442 054	3 338	50 823	104 035	4 267	3 583	31 857
TEXAS.	1 694 568	1 632 933	-	9 389	7 300	1 532	-	43 414
UTAH.	261 980	223 067	251	1 000	5 570	156	671	31 265
VERMONT.	78 091	54 359	4 198	140	6 498	-	-	12 896
VIRGINIA.	967 488	629 630	197 461	18 812	43 261	5 572	9 174	63 578
WASHINGTON.	796 590	554 575	24 474	33 339	76 110	230	2 336	105 526
WEST VIRGINIA.	293 137	278 753	-	-	-	971	-	13 413
WISCONSIN.	1 708 460	619 028	241 436	639 653	82 060	9 716	30	116 537
WYOMING.	80 103	50 537	31	15 425	7 565	211	-	6 334

- Represents zero or rounds to zero.

¹Includes \$266,128,000 health and water pollution grants to local governments.²Includes \$59,395,000 health aid and \$122,934,000 transportation aid to local governments.³Includes \$132,267,000 payment to the Massachusetts Bay Transportation Authority, \$54,379,000 distribution by Lottery Commission to cities and towns, and \$45,171,000 public housing grants to local governments.⁴Includes the following payments: \$297,038,000 health grants and \$101,337,000 water pollution and sewerage grants to local governments; \$110,144,000 housing subsidies to cities; \$81,780,000 assistance to the Metropolitan Transit Authority (New York City); and \$84,101,000 lease payment to Albany County.⁵Includes \$92,142,000 health aid, \$85,750,000 mass transportation grants, and \$28,975,000 environmental pollution aid to local governments.

Table 12. Expenditure for Capital Outlay, by Function: 1975

(Thousands of dollars)

State	Total	General government functions								Liquor stores	
		All general government functions	Highways	Education	Natural resources	Hospitals	General public buildings	Correction	Public welfare		Other
ALL STATES.	17 306 978	17 302 302	10 552 316	2 903 723	776 981	700 086	340 285	165 613	32 351	1 830 947	4 676
ALABAMA	315 483	315 385	183 768	89 578	9 391	8 439	17	1 809	285	22 098	98
ALASKA	203 728	203 728	107 579	25 989	2 664	9	27 960	646	73	38 808	-
ARIZONA	191 448	191 448	130 139	32 794	2 265	2 892	5 621	2 224	453	15 060	-
ARKANSAS	216 759	216 759	149 556	40 439	10 548	3 902	2 511	4 117	215	5 471	-
CALIFORNIA . . .	928 150	928 150	652 878	74 075	110 071	46 297	3 735	4 778	1 184	30 132	-
COLORADO	197 059	197 059	111 018	54 995	8 981	2 629	5 691	1 027	1 541	11 177	-
CONNECTICUT . . .	294 078	294 078	152 297	44 352	4 678	22 346	1 040	12 287	148	56 930	-
DELAWARE	62 207	62 207	27 806	20 202	4 432	1 366	3 453	727	1 212	3 009	-
FLORIDA	694 832	694 832	517 975	23 605	78 619	11 094	19 617	26 729	455	16 738	-
GEORGIA	425 298	425 258	297 010	79 486	16 259	5 944	2 987	6 724	149	16 739	-
HAWAII	273 154	273 154	64 905	59 688	27 345	5 054	9 859	344	-	105 959	-
IDAH0	81 652	81 587	52 309	16 706	2 921	468	488	1 424	186	7 085	65
ILLINOIS	790 845	790 845	547 833	163 545	30 522	11 472	4 371	1 038	836	31 228	-
INDIANA	320 269	320 269	222 330	54 890	18 192	8 030	366	2 765	1 419	12 277	-
IOWA	254 664	254 553	181 014	40 291	10 373	12 501	1 821	1 032	1 304	6 217	111
KANSAS	163 545	163 545	128 171	17 918	4 134	6 477	1 679	953	211	4 002	-
KENTUCKY	395 828	395 828	263 969	68 159	25 873	7 276	17 565	2 887	949	9 150	-
LOUISIANA	470 723	470 723	350 595	40 859	8 230	15 662	1 085	1 106	947	52 239	-
MAINE	75 351	75 351	50 984	4 251	3 175	9 400	4 599	822	140	1 980	-
MARYLAND	407 766	407 766	213 883	69 854	28 754	12 220	3 728	4 563	267	74 497	-
MASSACHUSETTS . .	380 558	380 558	148 986	101 046	12 115	27 630	9 342	3 352	354	77 733	-
MICHIGAN	556 210	554 296	343 181	93 870	24 411	22 440	25 787	7 923	3 520	33 164	1 914
MINNESOTA	266 620	266 620	166 929	74 427	8 147	3 416	2 833	985	858	9 025	-
MISSISSIPPI . . .	211 984	211 890	148 104	25 706	10 212	9 940	1 438	2 840	422	13 278	94
MISSOURI	286 192	286 192	227 554	19 433	7 698	17 439	3 755	2 303	590	7 420	-
MONTANA	92 998	82 998	67 395	7 033	2 781	815	481	1 764	208	2 521	-
NEBRASKA	140 382	140 382	98 489	25 206	7 235	4 404	435	771	797	3 045	-
NEVADA	61 200	61 200	37 061	8 504	884	4 988	3 661	2 501	152	3 449	-
NEW HAMPSHIRE . .	83 367	82 959	56 069	9 089	1 926	1 415	67	185	191	14 017	408
NEW JERSEY . . .	489 377	489 377	276 151	73 467	25 647	16 524	545	7 586	1 386	88 071	-
NEW MEXICO . . .	113 130	113 130	76 092	22 955	4 598	1 049	2 426	180	203	5 627	-
NEW YORK	1 937 562	1 937 562	538 143	384 861	44 458	167 140	115 160	11 639	253	675 908	-
NORTH CAROLINA . .	372 705	372 705	245 516	65 287	18 778	13 640	9 784	5 035	423	14 242	-
NORTH DAKOTA . . .	62 247	62 247	46 969	9 635	3 528	714	167	497	-	737	-
OHIO	698 223	697 779	388 775	130 443	15 707	24 920	1 038	587	67	136 242	444
OKLAHOMA	218 435	218 435	128 071	40 175	3 080	24 112	8 400	3 050	754	10 793	-
OREGON	167 508	167 460	125 690	26 350	8 530	350	1 688	1 206	91	7 555	48
PENNSYLVANIA . . .	941 240	940 265	710 212	138 610	50 163	16 562	775	2 782	1 166	19 995	975
RHODE ISLAND . . .	49 310	49 310	22 231	14 357	2 474	784	302	357	50	8 755	-
SOUTH CAROLINA . .	311 991	311 991	141 692	55 152	14 950	11 314	3 462	7 734	1 329	76 358	-
SOUTH DAKOTA . . .	90 952	90 952	67 338	8 734	2 341	6 830	2 008	235	185	3 281	-
TENNESSEE	380 469	380 469	222 991	86 833	16 509	28 216	3 853	7 366	509	14 192	-
TEXAS	958 393	958 393	650 766	200 572	21 221	53 030	6 376	6 119	4 344	15 965	-
UTAH	115 888	115 723	72 033	25 443	11 940	1 087	666	707	121	3 726	165
VERMONT	56 049	56 049	37 118	8 854	2 470	956	828	2 301	315	3 207	-
VIRGINIA	538 915	538 678	438 496	62 301	9 340	11 166	488	2 508	-	14 379	237
WASHINGTON	343 202	343 202	195 043	93 681	20 373	3 958	12 693	1 359	760	15 335	-
WEST VIRGINIA . . .	332 947	332 839	285 343	13 645	7 806	5 390	505	1 706	644	17 798	108
WISCONSIN	222 055	222 055	119 839	47 112	9 314	24 660	1 310	2 031	680	17 109	-
WYOMING	74 030	74 021	64 020	4 266	918	1 719	1 819	-	5	1 274	9

- Represents zero or rounds to zero.

Table 13. Indebtedness and Debt Transactions: 1975

(Thousands of dollars)

State	Debt at end of fiscal year, by term and character						Short-term debt
	Total	Total long-term debt	Long-term nonguaranteed debt	Long-term full faith and credit debt			
				Total	General obligation	Debt payable initially from specified nontax revenue	
ALL STATES	72 127 377	67 547 919	33 812 271	33 735 648	29 483 119	4 252 529	4 579 458
ALABAMA	895 835	895 835	806 430	89 405	89 155	250	-
ALASKA	709 821	697 821	305 313	392 508	392 508	-	12 000
ARIZONA	87 359	87 359	87 359	-	-	-	-
ARKANSAS	122 922	122 362	122 362	-	-	-	560
CALIFORNIA	6 470 355	6 470 355	856 067	5 614 288	4 252 288	1 362 000	-
COLORADO	122 859	122 843	122 843	-	-	-	16
CONNECTICUT	2 922 230	2 695 180	520 977	2 174 203	1 755 627	418 576	227 050
DELAWARE	592 920	567 770	139 612	428 158	428 158	-	25 150
FLORIDA	1 597 560	1 579 860	1 406 595	173 265	173 265	-	17 700
GEORGIA	1 148 785	1 148 785	1 018 169	130 616	130 616	-	-
HAWAII	1 164 873	1 105 863	295 842	810 021	810 021	-	59 010
IDAHO	39 583	39 583	38 338	1 245	1 245	-	-
ILLINOIS	2 798 172	2 552 731	1 583 531	969 200	969 200	-	245 441
INDIANA	615 210	587 073	587 073	-	-	-	28 137
IOWA	127 209	127 209	124 609	2 600	2 600	-	-
KANSAS	306 294	306 294	306 294	-	-	-	-
KENTUCKY	1 965 352	1 964 977	1 603 847	361 130	361 130	-	375
LOUISIANA	1 224 700	1 219 140	492 204	726 936	707 190	19 746	5 560
MAINE	460 035	459 990	182 420	277 570	274 700	2 870	45
MARYLAND	2 095 020	2 095 020	691 984	1 403 036	1 403 036	-	-
MASSACHUSETTS	3 940 953	3 083 233	1 091 108	1 992 125	1 649 873	342 252	857 720
MICHIGAN	1 663 997	1 485 120	1 001 120	484 000	484 000	-	178 877
MINNESOTA	875 590	830 590	215 868	614 722	614 722	-	45 000
MISSISSIPPI	613 341	610 508	95 687	514 821	393 111	121 710	2 833
MISSOURI	277 455	277 455	219 485	57 970	57 970	-	-
MONTANA	81 399	81 126	81 126	-	-	-	273
NEBRASKA	68 673	68 673	68 673	-	-	-	-
NEVADA	51 804	51 804	19 717	32 087	32 087	-	-
NEW HAMPSHIRE	248 790	208 085	68 579	139 506	139 506	-	40 705
NEW JERSEY	3 886 307	3 575 608	2 043 633	1 531 975	1 354 635	177 340	310 699
NEW MEXICO	152 723	152 723	131 167	21 556	21 556	-	-
NEW YORK	14 635 017	12 590 105	8 845 103	3 745 002	2 505 944	1 239 058	2 044 912
NORTH CAROLINA	616 529	541 799	137 389	404 410	404 410	-	74 730
NORTH DAKOTA	63 308	63 308	46 053	17 255	17 255	-	-
OHIO	2 661 620	2 582 895	852 947	1 729 948	1 245 678	484 270	78 725
OKLAHOMA	945 800	945 600	758 645	186 955	186 955	-	200
OREGON	1 676 559	1 676 559	-	1 676 559	1 670 984	5 575	-
PENNSYLVANIA	5 359 575	5 333 975	2 296 344	3 037 631	3 037 631	-	25 600
RHODE ISLAND	459 545	441 045	166 484	274 561	234 776	39 785	18 500
SOUTH CAROLINA	931 844	926 844	446 990	479 854	440 757	39 097	5 000
SOUTH DAKOTA	67 619	67 619	67 619	-	-	-	-
TENNESSEE	775 156	676 805	196 435	480 370	480 370	-	98 351
TEXAS	1 943 212	1 941 957	1 218 372	723 585	723 585	-	1 255
UTAH	88 924	88 895	63 895	25 000	25 000	-	29
VERMONT	461 606	459 864	202 082	257 782	257 782	-	1 742
VIRGINIA	691 367	584 354	531 782	52 572	52 572	-	107 013
WASHINGTON	1 272 036	1 272 036	861 950	410 086	410 086	-	-
WEST VIRGINIA	1 062 648	1 034 398	357 818	676 580	676 580	-	28 250
WISCONSIN	1 009 601	971 601	357 046	614 555	614 555	-	38 000
WYOMING	77 285	77 285	77 285	-	-	-	-

See footnotes at end of table.

Table 13. Indebtedness and Debt Transactions: 1975—Continued

(Thousands of dollars)

State	Net long-term debt at end of fiscal year, by character			Long-term debt at end of fiscal year, by function		
	Total	Full faith and credit	Nonguaranteed	Highways		
				Total	Toll facilities	Other
ALL STATES	58 387 763	29 503 063	28 884 700	16 331 868	6 610 289	9 721 579
ALABAMA	861 237	81 755	779 482	335 375	-	335 375
ALASKA	570 395	391 925	178 470	12 370	-	12 370
ARIZONA	73 527	-	73 527	1 000	-	1 000
ARKANSAS	114 602	-	114 602	-	-	-
CALIFORNIA	5 044 656	4 248 252	796 404	113 443	113 443	-
COLORADO	116 438	-	116 438	50	-	50
CONNECTICUT	2 513 604	2 043 906	469 698	800 185	345 345	454 840
DELAWARE	562 753	428 158	134 595	183 438	40 235	143 203
FLORIDA	1 306 979	76 374	1 230 605	795 062	664 117	130 945
GEORGIA	1 080 689	122 699	957 990	317 708	-	317 708
HAWAII	1 098 726	808 323	290 403	-	-	-
IDAH0	35 295	1 171	34 124	-	-	-
ILLINOIS	2 161 931	931 256	1 230 675	398 055	398 055	-
INDIANA	514 209	-	514 209	170 022	170 022	-
IOWA	120 356	-	120 356	-	-	-
KANSAS	288 279	-	288 279	238 563	115 493	123 070
KENTUCKY	1 524 805	361 130	1 163 675	1 123 576	888 631	234 945
LOUISIANA	1 180 753	705 353	475 400	400 443	-	400 443
MAINE	402 085	277 570	124 515	110 580	42 345	68 235
MARYLAND	1 977 571	1 367 275	610 296	605 426	258 931	346 495
MASSACHUSETTS	2 921 921	1 985 066	936 855	779 327	418 778	360 549
MICHIGAN	1 127 270	484 000	643 270	347 876	76 666	271 210
MINNESOTA	815 422	611 072	204 350	93 990	-	93 990
MISSISSIPPI	588 003	506 772	81 231	257 236	-	257 236
MISSOURI	242 542	57 970	184 572	-	-	-
MONTANA	63 620	-	63 620	-	-	-
NEBRASKA	49 744	-	49 744	15 000	-	15 000
NEVADA	39 858	23 087	16 771	-	-	-
NEW HAMPSHIRE	198 898	132 435	66 463	46 025	22 225	23 800
NEW JERSEY	3 100 448	1 510 744	1 589 704	1 740 727	1 219 317	521 410
NEW MEXICO	121 866	18 114	103 752	-	-	-
NEW YORK	10 853 971	2 927 487	7 926 484	2 241 975	802 585	1 439 390
NORTH CAROLINA	495 327	370 349	124 978	163 000	-	163 000
NORTH DAKOTA	39 481	-	39 481	-	-	-
OHIO	2 338 289	1 729 338	608 951	683 946	112 335	571 611
OKLAHOMA	873 418	173 983	699 435	296 722	296 722	-
OREGON	357 522	357 522	-	65 000	16 000	49 000
PENNSYLVANIA	5 003 930	2 967 293	2 036 637	2 054 938	138 198	1 916 740
RHODE ISLAND	424 416	264 811	159 605	169 549	60 540	109 009
SOUTH CAROLINA	861 563	445 930	415 633	94 500	-	94 500
SOUTH DAKOTA	64 777	-	64 777	-	-	-
TENNESSEE	592 052	477 129	114 923	186 060	-	186 060
TEXAS	1 713 870	587 059	1 126 811	42 096	42 096	-
UTAH	74 489	19 562	54 927	-	-	-
VERMONT	348 019	257 782	90 237	115 690	-	115 690
VIRGINIA	462 608	52 372	410 236	160 585	160 585	-
WASHINGTON	1 129 675	407 707	721 968	415 545	56 100	359 445
WEST VIRGINIA	998 804	675 778	323 026	730 105	151 525	578 580
WISCONSIN	897 337	614 554	282 783	26 680	-	26 680
WYOMING	39 733	-	39 733	-	-	-

See footnotes at end of table.

Table 13. Indebtedness and Debt Transactions: 1975—Continued

(Thousands of dollars)

State	Long-term debt at end of fiscal year, by function--Continued							
	Education				Hospitals	Water transport and terminals	Veterans' bonuses	Other and unallocable
	Total	State institutions of higher education	Local schools	Other education				
ALL STATES	17 020 977	10 534 871	3 895 114	2 590 992	2 331 194	545 976	560 962	30 756 942
ALABAMA	396 882	124 607	-	272 275	800	48 810	-	113 968
ALASKA	37 065	37 065	-	-	-	-	-	648 386
ARIZONA	80 469	80 469	-	-	-	-	-	5 890
ARKANSAS	104 433	103 533	-	900	917	-	-	17 012
CALIFORNIA	1 829 974	478 619	1 161 305	190 050	-	46 096	-	4 480 342
COLORADO	121 403	121 403	-	-	-	-	-	1 390
CONNECTICUT	330 982	55 165	-	275 817	-	-	-	1 564 013
DELAWARE	235 680	93 686	141 994	-	15 250	-	3 613	129 789
FLORIDA	479 385	120 040	-	359 345	-	-	-	305 413
GEORGIA	542 363	267 868	274 495	-	59 425	38 439	-	190 850
HAWAII	4 072	4 072	-	-	-	-	-	1 075 023
IDAH0	38 338	38 338	-	-	-	26 768	-	1 245
ILLINOIS	583 964	520 364	-	63 600	87 200	-	-	1 483 512
INDIANA	411 476	411 476	-	-	-	410	-	5 165
IOWA	124 609	124 609	-	-	-	-	2 600	-
KANSAS	65 243	65 243	-	-	-	-	-	2 488
KENTUCKY	462 116	453 606	-	8 510	-	-	90 520	288 765
LOUISIANA	173 270	154 040	-	19 230	14 170	104 505	13 130	513 622
MAINE	45 625	31 715	13 910	-	38 020	-	-	265 765
MARYLAND	710 448	-	632 645	77 803	38 935	41 820	-	698 391
MASSACHUSETTS	291 297	291 297	-	-	119 350	17 280	31 000	1 844 979
MICHIGAN	318 374	318 374	-	-	54 800	-	150 000	614 070
MINNESOTA	190 428	150 838	39 590	-	-	-	-	546 172
MISSISSIPPI	117 528	61 278	56 250	-	-	152 565	-	83 179
MISSOURI	105 111	105 111	-	-	-	-	-	172 344
MONTANA	54 215	54 215	-	-	-	-	-	26 911
NEBRASKA	53 673	53 673	-	-	-	-	-	-
NEVADA	21 672	21 672	-	-	-	-	-	30 132
NEW HAMPSHIRE	60 075	60 075	-	-	16 650	550	-	84 785
NEW JERSEY	286 186	286 186	-	-	157 920	16 250	-	1 374 525
NEW MEXICO	135 555	115 716	-	19 839	222	-	-	16 946
NEW YORK	3 024 002	1 923 602	-	1 100 400	1 660 135	-	-	5 664 003
NORTH CAROLINA	256 252	130 002	126 250	-	3 420	13 747	-	105 380
NORTH DAKOTA	46 053	46 053	-	-	-	-	17 255	-
OHIO	643 541	643 541	-	-	-	-	180 014	1 075 394
OKLAHOMA	139 511	139 511	-	-	-	-	-	509 367
OREGON	141 784	141 784	-	-	-	-	-	1 469 775
PENNSYLVANIA	1 009 035	52 055	956 980	-	3 600	-	49 030	2 197 372
RHODE ISLAND	112 968	65 308	-	47 660	1 690	-	1 050	155 788
SOUTH CAROLINA	203 588	94 208	109 380	-	-	10 775	-	617 981
SOUTH DAKOTA	29 646	29 646	-	-	19 275	-	-	18 698
TENNESSEE	397 883	256 685	-	141 198	23 995	-	-	68 867
TEXAS	1 378 661	1 378 661	-	-	-	-	-	521 200
UTAH	60 796	60 796	-	-	-	-	-	28 099
VERMONT	48 827	32 817	1 645	14 365	6 430	-	-	288 917
VIRGINIA	274 366	141 866	132 500	-	9 000	27 961	-	112 442
WASHINGTON	446 228	296 058	150 170	-	-	-	-	410 263
WEST VIRGINIA	198 369	100 369	98 000	-	-	-	2 750	103 174
WISCONSIN	125 196	125 196	-	-	-	-	-	819 725
WYOMING	72 360	72 360	-	-	-	-	-	4 925

See footnotes at end of table.

Table 13. Indebtedness and Debt Transactions: 1975—Continued
(Thousands of dollars)

State	Long-term debt issued					Long-term debt retired				
	Total issued	By type		Original issues	Refunding issues	Total retired	By type		Redeemed	Refunded
		Full faith and credit	Non-guaranteed				Full faith and credit	Non-guaranteed		
ALL STATES	8 391 869	4 334 866	4 057 003	8 391 869	-	2 920 287	1 551 746	1 368 541	2 908 401	11 886
ALABAMA	79 523	3 300	76 523	79 523	-	60 396	6 610	53 680	60 290	-
ALASKA	170 270	112 300	57 970	170 270	-	18 837	12 906	5 947	18 853	-
ARIZONA	5 300	-	5 300	5 300	-	3 020	-	2 020	2 020	-
ARKANSAS	6 564	-	6 564	6 564	-	510	-	4 510	4 510	-
CALIFORNIA	543 830	505 000	38 830	543 830	-	320 418	257 597	62 821	320 418	-
COLORADO	825	-	825	825	-	4 616	-	4 616	4 616	-
CONNECTICUT	318 860	108 220	210 640	318 860	-	169 974	139 240	30 734	169 974	-
DELAWARE	60 300	47 000	13 300	60 300	-	36 967	33 633	3 334	36 967	-
FLORIDA	148 650	30 000	118 650	148 650	-	55 794	3 205	52 589	55 794	-
GEORGIA	134 750	-	134 750	134 750	-	59 757	-	59 757	59 757	-
HAWAII	95 000	75 000	20 000	95 000	-	44 074	35 304	8 770	44 074	-
IDaho	4 361	-	4 361	4 361	-	2 184	-	2 184	2 184	-
ILLINOIS	471 088	150 000	321 088	471 088	-	86 562	42 200	44 362	86 562	-
INDIANA	15 818	-	15 818	15 818	-	20 976	-	20 976	20 976	-
IOWA	2 500	-	2 500	2 500	-	4 512	1 300	3 212	4 512	-
KANSAS	6 000	-	6 000	6 000	-	11 962	-	11 962	11 962	-
KENTUCKY	104 835	-	104 835	104 835	-	50 249	9 465	40 784	50 249	-
LOUISIANA	51 235	51 235	-	51 235	-	46 664	31 667	14 997	46 664	-
MAINE	105 586	36 985	68 601	105 586	-	23 277	16 625	6 652	23 277	-
MARYLAND	442 765	353 615	89 150	442 765	-	107 042	72 452	34 590	107 042	-
MASSACHUSETTS	584 175	532 500	51 675	584 175	-	157 441	131 516	25 925	157 441	-
MICHIGAN	306 088	175 000	131 088	306 088	-	80 835	24 000	56 835	80 835	-
MINNESOTA	99 765	33 835	65 930	99 765	-	48 671	42 530	6 141	48 671	-
MISSISSIPPI	15 074	15 050	24	15 074	-	26 628	17 204	9 424	26 628	-
MISSOURI	91 900	15 000	76 900	91 900	-	27 322	4 620	22 702	27 322	-
MONTANA	-	-	-	-	-	5 190	-	5 190	5 190	-
NEBRASKA	-	-	-	-	-	4 562	-	4 562	4 562	-
NEVADA	-	-	-	-	-	3 396	-	697	2 656	740
NEW HAMPSHIRE	34 485	-	34 485	34 485	-	12 535	12 260	275	12 535	-
NEW JERSEY	400 070	125 000	275 070	400 070	-	218 881	49 496	169 385	218 881	-
NEW MEXICO	23 730	18 900	4 830	23 730	-	29 363	10 199	19 164	19 232	10 131
NEW YORK	1 681 305	121 500	1 559 805	1 681 305	-	359 523	178 291	181 232	359 523	-
NORTH CAROLINA	80 345	74 500	5 845	80 345	-	38 231	32 585	5 646	38 231	-
NORTH DAKOTA	-	-	-	-	-	2 187	1 020	1 167	2 187	-
OHIO	322 794	230 000	92 794	322 794	-	146 484	43 763	102 721	146 484	-
OKLAHOMA	65 200	30 350	34 850	65 200	-	52 790	37 070	15 720	52 790	-
OREGON	454 645	454 645	-	454 645	-	46 122	46 122	-	46 122	-
PENNSYLVANIA	428 470	390 000	38 470	428 470	-	169 893	49 400	120 493	168 878	1 015
RHODE ISLAND	72 835	24 200	48 635	72 835	-	21 507	19 555	1 952	21 507	-
SOUTH CAROLINA	102 480	99 730	2 750	102 480	-	35 479	31 575	3 904	35 479	-
SOUTH DAKOTA	12 000	-	12 000	12 000	-	1 714	-	1 714	1 714	-
TENNESSEE	100 000	100 000	-	100 000	-	30 130	27 410	2 720	30 130	-
TEXAS	187 220	25 000	162 220	187 220	-	63 560	35 380	28 180	63 560	-
UTAH	6 850	-	6 850	6 850	-	6 706	5 000	1 706	6 706	-
VERMONT	71 460	24 000	47 460	71 460	-	25 613	17 885	7 728	25 613	-
VIRGINIA	75 870	-	75 870	75 870	-	37 153	5 800	31 353	37 153	-
WASHINGTON	159 918	148 301	11 617	159 918	-	48 157	8 130	40 027	48 157	-
WEST VIRGINIA	168 900	150 000	18 900	168 900	-	39 098	26 172	12 926	39 098	-
WISCONSIN	75 000	75 000	-	75 000	-	49 165	29 860	19 305	49 165	-
WYOMING	3 230	-	3 230	3 230	-	1 250	-	1 250	1 250	-

Note: Debt figures include revenue bonds and other special obligations of State agencies as well as State General obligations. See definitions of debt categories and of "State government."

- Represents zero or rounds to zero.

¹Unidentifiable amounts for higher education are included under "other education."

²Issued prior to fiscal year 1974-75.

Table 14. Cash and Security Holdings at end of Fiscal Year, by Purpose and Type of Asset: 1975
(Thousands of dollars)

State	All funds						
	Total holdings	Cash and deposits		Securities			
		Unemployment compensation systems ¹	All other	Total	Federal Government	State and local government	Other
ALL STATES	140 846 672	6 875 941	18 744 203	115 226 528	19 476 471	1 636 582	94 113 475
ALABAMA	1 374 408	23 176	424 335	926 897	295 649	13 142	618 106
ALASKA	992 943	54 690	380 382	557 871	183 765	7 079	367 027
ARIZONA	1 429 018	111 308	246 370	1 071 340	195 487	-	875 853
ARKANSAS	801 168	22 115	354 108	424 945	34 652	4 519	385 774
CALIFORNIA	18 207 877	843 874	775 702	16 588 301	1 842 159	78 167	14 667 975
COLORADO	1 625 630	67 112	203 203	1 355 315	95 236	1 116	1 258 963
CONNECTICUT	1 825 864	16 587	117 589	1 691 688	278 188	98 371	1 315 129
DELAWARE	300 163	14 251	73 971	211 941	41 664	-	170 277
FLORIDA	3 521 166	208 745	785 038	2 527 383	937 345	108 583	1 481 455
GEORGIA	2 405 241	338 839	412 905	1 653 497	438 472	1 388	1 213 637
HAWAII	1 130 992	10 409	400 858	719 725	34 838	900	683 987
IDAHO	485 310	52 447	126 665	306 198	34 539	5 118	266 541
ILLINOIS	5 040 942	274 623	1 228 022	3 538 297	360 194	21 359	3 156 744
INDIANA	2 070 715	258 356	955 495	856 864	310 518	19 059	527 287
IOWA	1 381 105	93 936	9 215	1 277 954	307 560	-	970 394
KANSAS	1 120 657	136 716	432 227	551 714	149 904	12 885	388 925
KENTUCKY	2 336 235	169 356	740 004	1 426 875	627 270	113 643	685 962
LOUISIANA	2 469 808	140 996	770 640	1 558 172	96 126	14 194	1 447 852
MAINE	471 869	6 695	148 721	316 453	23 485	40 495	252 473
MARYLAND	2 004 072	85 530	140 235	1 778 307	294 355	16 053	1 467 899
MASSACHUSETTS	1 911 673	28 596	253 705	1 629 372	401 141	872	1 227 359
MICHIGAN	4 323 962	85 919	505 875	3 732 168	618 848	3 124	3 110 196
MINNESOTA	3 035 819	4 390	17 490	3 013 939	571 460	75 336	2 367 143
MISSISSIPPI	799 359	103 640	231 178	464 541	99 925	10	364 606
MISSOURI	1 743 549	162 073	348 275	1 233 201	186 859	173	1 046 169
MONTANA	694 021	9 585	189 778	494 658	32 580	1 352	460 726
NEBRASKA	361 964	40 916	27 856	293 192	26 753	175	266 264
NEVADA	561 210	9 568	100 779	450 863	13 091	285	437 487
NEW HAMPSHIRE	292 970	38 935	50 395	203 640	31 235	1 275	171 130
NEW JERSEY	5 781 507	21 701	483 844	5 275 962	868 019	19 964	4 387 979
NEW MEXICO	1 378 148	37 142	288 739	1 052 267	341 302	2 117	708 848
NEW YORK	20 626 925	1 002 302	1 360 551	18 264 072	3 292 383	109 894	14 861 795
NORTH CAROLINA	3 738 759	410 909	320 265	3 007 585	874 620	23 295	2 109 670
NORTH DAKOTA	487 676	19 726	269 424	198 526	54 202	657	143 667
OHIO	9 928 826	491 711	535 226	8 901 889	501 634	84 640	8 315 615
OKLAHOMA	1 324 846	48 550	617 213	659 083	229 256	9 388	420 439
OREGON	3 085 684	55 474	187 404	2 842 806	22 732	50 739	2 769 335
PENNSYLVANIA	6 806 819	198 846	422 939	6 185 034	426 406	614	5 758 014
RHODE ISLAND	491 137	12 864	55 997	422 276	77 419	1 291	343 566
SOUTH CAROLINA	1 695 865	135 477	93 404	1 466 984	675 957	25 678	765 349
SOUTH DAKOTA	297 263	20 697	53 351	223 215	131 182	837	91 196
TENNESSEE	1 624 230	247 423	578 176	798 631	49 802	37 578	711 251
TEXAS	8 169 026	269 206	2 159 863	5 739 957	1 249 303	183 570	4 307 084
UTAH	593 251	40 148	165 084	388 019	62 950	2 769	322 300
VERMONT	417 884	2 438	79 634	335 812	123 814	64 890	147 108
VIRGINIA	2 176 551	168 998	148 830	1 858 723	518 811	254 574	1 085 338
WASHINGTON	2 659 089	~49 867	211 928	2 497 028	548 838	34 174	1 914 016
WEST VIRGINIA	1 409 042	92 586	148 027	1 168 429	663 761	2 304	502 364
WISCONSIN	2 938 612	207 380	10 117	2 721 115	90 553	65 935	2 564 627
WYOMING	495 822	28 847	103 171	363 804	110 229	23 001	230 574

- Represents zero or rounds to zero.

¹Minus (-) sign indicates negative balance.

Table 14. Cash and Security Holdings at end of Fiscal Year, by Purpose and Type of Asset: 1975—Continued

(Thousands of dollars)

State	Insurance trust systems			Other than insurance trust systems			
	Total	Employee retirement (table 17)	All other ¹	Total	By Purpose of holding		
					Offsets to long-term debt		
					Total	To full faith and credit debt	To non-guaranteed debt
ALL STATES	85 785 337	74 703 403	11 081 934	55 061 335	9 160 159	4 232 585	4 927 574
ALABAMA	742 057	718 482	23 575	632 351	34 600	7 650	26 950
ALASKA	268 290	213 415	54 875	724 653	127 426	583	126 843
ARIZONA	1 064 010	771 281	292 729	365 008	13 832	-	13 832
ARKANSAS	416 252	394 093	22 159	384 916	7 760	-	7 760
CALIFORNIA	13 137 950	11 734 394	1 403 556	5 069 927	1 425 699	1 366 036	59 663
COLORADO	1 134 510	988 095	146 415	491 120	6 405	-	6 405
CONNECTICUT	920 429	902 965	17 464	905 435	181 576	130 297	51 279
DELAWARE	88 701	74 167	14 534	211 462	5 017	-	5 017
FLORIDA	1 985 614	1 774 899	210 715	1 535 552	272 881	96 891	175 990
GEORGIA	1 608 205	1 269 366	338 839	797 036	68 096	7 917	60 179
HAWAII	685 080	673 184	11 896	445 912	7 137	1 698	5 439
IDAH0	213 526	144 428	69 098	271 784	4 288	74	4 214
ILLINOIS	3 059 604	2 784 798	274 806	1 981 338	390 800	37 944	352 856
INDIANA	928 700	670 069	258 631	1 142 015	72 864	-	72 864
IOWA	731 907	637 940	93 967	649 198	6 853	2 600	4 253
KANSAS	503 481	366 765	136 716	617 176	18 015	-	18 015
KENTUCKY	939 315	764 251	175 064	1 396 920	440 172	-	440 172
LOUISIANA	1 677 961	1 536 965	140 996	791 847	38 387	21 583	16 804
MAINE	203 182	196 421	6 761	268 687	57 905	-	57 905
MARYLAND	1 535 793	1 402 069	133 724	468 279	117 449	35 761	81 688
MASSACHUSETTS	776 886	747 408	29 478	1 134 787	161 312	7 059	154 253
MICHIGAN	2 769 585	2 616 007	153 578	1 554 377	357 850	-	357 850
MINNESOTA	1 336 065	1 331 072	4 993	1 699 754	15 168	3 650	11 518
MISSISSIPPI	518 487	414 835	103 652	280 872	22 505	8 049	14 456
MISSOURI	1 130 472	967 889	162 583	613 077	34 913	-	34 913
MONTANA	275 058	231 567	43 491	418 963	17 506	-	17 506
NEBRASKA	127 064	85 693	41 371	234 900	18 929	-	18 929
NEVADA	391 984	290 009	101 975	169 226	11 946	9 000	2 946
NEW HAMPSHIRE	245 488	206 553	38 935	47 482	9 187	7 071	2 116
NEW JERSEY	3 683 261	3 545 091	138 170	2 098 246	475 160	21 231	453 929
NEW MEXICO	411 548	374 406	37 142	966 600	30 857	3 442	27 415
NEW YORK	12 639 873	10 934 112	1 705 761	7 987 052	1 736 134	817 515	918 619
NORTH CAROLINA	2 531 806	2 117 671	414 135	1 206 953	46 472	34 061	12 411
NORTH DAKOTA	118 163	72 321	45 842	369 513	23 827	17 255	6 572
OHIO	8 345 259	6 607 355	1 737 904	1 583 567	244 606	610	243 996
OKLAHOMA	404 905	344 300	60 605	919 941	72 182	12 972	59 210
OREGON	1 068 234	755 167	313 067	2 017 450	1 319 037	1 319 037	-
PENNSYLVANIA	4 763 412	4 502 193	261 219	2 043 407	330 045	70 338	259 707
RHODE ISLAND	277 713	251 231	26 482	213 424	16 629	9 750	6 879
SOUTH CAROLINA	1 118 499	978 923	139 576	577 366	65 281	33 924	31 357
SOUTH DAKOTA	101 966	81 248	20 718	195 297	2 842	-	2 842
TENNESSEE	973 102	725 626	247 476	651 128	84 753	3 241	81 512
TEXAS	3 202 170	2 932 719	269 451	4 966 856	228 087	136 526	91 561
UTAH	359 607	293 459	66 148	233 644	14 406	5 438	8 968
VERMONT	134 822	132 357	2 465	283 062	111 846	-	111 846
VIRGINIA	1 170 950	1 001 952	168 998	1 005 601	121 746	200	121 546
WASHINGTON	1 853 013	1 540 740	312 273	806 076	142 361	2 379	139 982
WEST VIRGINIA	685 799	348 492	337 307	723 243	35 594	802	34 792
WISCONSIN	2 370 627	2 151 206	219 421	567 985	74 264	1	74 263
WYOMING	154 952	103 754	51 198	340 870	37 552	-	37 552

- Represents zero or rounds to zero.

¹Includes unemployment compensation, workmen's compensation, and other insurance trust systems. See tables 18, 19, and 20.

Table 14. Cash and Security Holdings at end of Fiscal Year, by Purpose and Type of Asset: 1975—Continued
(Thousands of dollars)

State	Other than insurance trust systems--Continued						
	By purpose of holding--Continued		By type of asset				
	Bond funds	Other	Cash and deposits	Securities			
				Total	Federal Government	State and local government	Other
ALL STATES	8 102 857	37 798 319	17 751 676	37 309 659	13 285 722	1 283 930	22 740 007
ALABAMA	90 023	507 728	422 846	209 505	119 395	13 142	76 468
ALASKA	64 310	532 917	374 042	350 611	103 607	7 079	239 925
ARIZONA	5 007	346 169	246 120	118 888	32 136	-	86 752
ARKANSAS	3 268	373 888	351 097	33 819	13 904	4 027	15 888
CALIFORNIA	592 458	3 051 770	700 407	4 369 520	848 854	42 658	3 478 008
COLORADO	8 467	476 248	198 661	292 459	80 018	364	212 077
CONNECTICUT	126 061	597 798	112 211	793 224	244 646	98 371	450 207
DELAWARE	10 854	195 591	64 818	146 644	37 164	-	109 480
FLORIDA	245 204	1 017 467	780 687	754 865	639 668	108 105	7 092
GEORGIA	263 075	465 865	390 674	406 362	387 862	1 388	17 112
HAWAII	28 063	410 712	309 656	136 256	8 984	-	127 272
IDAHO	2 692	264 804	111 974	159 810	26 475	2 124	131 211
ILLINOIS	297 666	1 292 872	1 201 581	779 757	293 830	21 300	464 627
INDIANA	24 506	1 044 645	882 186	259 829	188 322	19 059	52 448
IOWA	8 768	633 577	8 421	640 777	203 189	-	437 588
KANSAS	91 112	508 049	431 154	186 022	119 250	5 725	61 047
KENTUCKY	210 104	746 644	716 907	680 013	534 163	112 003	33 847
LOUISIANA	82 390	671 070	741 636	50 211	29 753	6 392	14 066
MAINE	26 433	184 349	139 020	129 667	19 707	40 420	69 540
MARYLAND	34 035	316 795	124 150	344 129	159 512	15 504	169 113
MASSACHUSETTS	262 964	710 511	229 916	904 871	311 383	222	593 266
MICHIGAN	284 654	911 873	366 563	1 187 814	210 575	678	976 561
MINNESOTA	88 375	1 596 211	15 028	1 684 726	532 107	65 213	1 087 406
MISSISSIPPI	48 025	210 342	229 061	51 811	3 941	10	47 860
MISSOURI	28 384	549 780	345 004	268 073	87 566	173	180 334
MONTANA	2 137	399 320	188 461	230 502	24 307	-	206 195
NEBRASKA	1 374	214 597	23 433	211 467	24 025	175	187 267
NEVADA	103	157 177	92 814	76 412	8 525	-	67 887
NEW HAMPSHIRE	750	37 545	36 523	10 959	2 334	1 275	7 350
NEW JERSEY	515 267	1 107 819	470 991	1 627 255	712 022	15 155	900 078
NEW MEXICO	19 709	916 034	280 687	685 913	255 541	2 117	428 255
NEW YORK	2 419 571	3 831 347	1 256 035	6 731 017	2 433 574	135	4 297 308
NORTH CAROLINA	5 986	1 154 495	314 659	892 294	743 529	1 885	146 880
NORTH DAKOTA	701	344 985	246 360	103 153	28 881	567	73 705
OHIO	136 261	1 202 700	520 964	1 062 603	270 433	4 983	787 187
OKLAHOMA	186 099	661 660	595 823	324 118	213 043	9 388	101 687
OREGON	65 435	632 978	186 367	1 831 083	13 717	38 070	1 779 296
PENNSYLVANIA	260 517	1 452 845	421 068	1 622 339	346 914	-	1 275 425
RHODE ISLAND	44 447	152 348	49 227	164 197	30 391	262	133 544
SOUTH CAROLINA	200 777	311 308	57 156	520 210	505 400	10 032	4 778
SOUTH DAKOTA	18 343	174 072	53 270	142 027	124 865	837	16 325
TENNESSEE	172 152	394 223	526 557	124 571	14 494	37 578	72 499
TEXAS	367 178	4 371 591	2 148 243	2 618 613	655 406	183 518	1 979 689
UTAH	7 613	211 625	162 300	71 344	28 071	772	42 501
VERMONT	59 503	111 713	78 916	204 146	89 327	64 890	49 929
VIRGINIA	438 870	444 965	87 246	918 355	449 041	254 088	215 226
WASHINGTON	75 349	588 366	196 950	609 126	388 787	8 938	211 401
WEST VIRGINIA	86 396	601 253	137 700	585 543	512 135	-	73 408
WISCONSIN	85 795	407 926	9 799	558 186	77 873	62 307	418 006
WYOMING	5 566	297 752	96 307	244 563	97 076	23 001	124 486

-Represents zero or rounds to zero.

LIQUOR STORES

Table 15. Income and Expense Statement of State Liquor Stores: 1975

(Thousands of dollars)

State	Net sales of goods	Cost of goods sold	Gross profit on sales	Operating expense	Net operating revenue	Other income	Other expense	Net income
TOTAL, 17 STATES.	2 122 859	1 505 471	617 388	217 885	399 503	3 730	-	403 233
ALABAMA	97 666	78 311	19 355	11 886	7 469	662	-	8 131
IDAHO	27 030	16 541	10 489	2 849	7 640	-	-	7 640
IOWA	96 898	61 247	35 651	8 946	26 705	81	-	26 786
MAINE	31 033	27 280	3 753	3 696	57	56	-	113
MICHIGAN	326 764	253 587	73 177	12 544	60 633	97	-	60 730
MISSISSIPPI	68 403	56 569	11 834	1 061	10 773	337	-	11 110
MONTANA	35 170	23 867	11 303	3 599	7 704	-	-	7 704
NEW HAMPSHIRE	101 309	72 090	29 219	5 996	23 223	-	-	23 223
OHIO	319 433	215 823	103 610	26 508	77 102	235	-	77 337
OREGON	104 910	55 145	49 765	5 829	43 936	-	-	43 936
PENNSYLVANIA	437 222	307 765	129 457	82 020	47 437	1 603	-	49 040
UTAH	33 534	20 963	12 571	2 851	9 720	-	-	9 720
VERMONT	28 189	25 548	2 641	2 410	231	4	-	235
VIRGINIA	181 658	128 212	53 446	23 482	29 964	-	-	29 964
WASHINGTON	149 627	106 353	43 274	14 796	28 478	655	-	29 133
WEST VIRGINIA	66 768	41 487	25 281	9 037	16 224	-	-	16 224
WYOMING	17 245	14 683	2 562	355	2 207	-	-	2 207

- Represents zero or rounds to zero.

Table 16. Selected Transactions of State Alcoholic Beverage Monopoly Systems: 1975

(Thousands of dollars)

State	Transactions classified as general revenue or expenditure ¹		Transfers to general funds (gross)	Net contributions to general funds ²
	Receipts from taxes, including licenses and permits	Expenditure for licensing and law enforcement		
TOTAL, 17 STATES.	453 508	24 080	857 126	427 698
ALABAMA	65 062	2 235	64 895	2 068
IDAHO	2 518	-	9 480	6 962
IOWA	2 918	313	36 434	33 829
MAINE	21 853	116	21 768	31
MICHIGAN	89 227	2 388	170 276	83 437
MISSISSIPPI	13 882	715	24 582	11 415
MONTANA	9 212	183	16 950	7 921
NEW HAMPSHIRE	3 686	390	26 530	23 234
OHIO	32 798	2 934	106 798	76 934
OREGON	4 774	1 064	46 294	42 584
PENNSYLVANIA	118 349	9 405	159 302	50 358
UTAH	4 229	-	14 944	10 715
VERMONT	9 189	175	9 594	580
VIRGINIA	4 692	2 179	33 646	31 133
WASHINGTON	65 336	1 983	92 485	29 132
WEST VIRGINIA	4 622	-	20 215	15 593
WYOMING	1 161	-	2 933	1 772

- Represents zero or rounds to zero.

¹These items are excluded from income and expense statements of State liquor stores as presented in table 15, above.²Gross amounts transferred to general funds (col. 3) plus expenditure for licensing and law enforcement (col. 2) less receipts from taxes (col. 1).

Table 17. Finances of State-Administered Public-Employee Retirement Systems: 1975

(Thousands of dollars)

State	Receipts					Benefits and withdrawals	Cash and security holdings				
	Total receipts ¹	Employee contri- butions	Government contributions		Earnings on invest- ments		Total holdings	Cash and deposits	Federal securities	State and local government securities	Other securities
			State govern- ment	Local govern- ment							
ALL STATES .	14 156 528	3 500 507	3 974 361	2 622 706	4 058 954	5 160 103	74 703 403	800 169	4 882 998	207 146	68 813 090
ALABAMA	157 472	34 363	74 057	9 308	39 744	57 553	718 482	1 460	175 884	-	541 138
ALASKA	47 885	18 757	16 628	7 049	5 451	12 443	213 415	6 155	80 158	-	127 102
ARIZONA	134 064	43 913	17 127	33 444	39 580	23 454	771 281	73	151 817	-	619 391
ARKANSAS	94 196	25 386	37 571	8 198	23 041	30 094	394 093	2 967	20 748	492	369 886
CALIFORNIA	2 189 296	649 662	451 425	459 879	628 330	739 476	11 734 394	43 960	683 741	32 161	10 974 532
COLORADO	202 362	63 167	36 797	47 774	54 624	46 506	988 095	2 036	-	-	986 059
CONNECTICUT	207 726	50 735	104 881	5 701	46 409	103 467	902 965	5 316	33 542	-	864 107
DELAWARE	39 295	5 220	31 156	-	2 919	13 478	74 167	9 152	4 218	-	60 797
FLORIDA	401 720	-	91 979	194 665	115 076	172 104	1 774 899	3 062	296 996	478	1 474 363
GEORGIA	226 606	62 721	79 094	22 293	62 498	83 111	1 269 366	22 231	50 610	-	1 196 525
HAWAII	134 136	40 172	33 452	10 380	50 132	46 655	673 184	89 715	25 854	900	556 715
IDAHO	41 454	14 043	8 576	13 365	5 470	17 618	144 428	7 713	6 373	-	130 342
ILLINOIS	653 730	229 159	213 224	58 343	153 004	273 933	2 784 798	26 258	66 364	59	2 692 117
INDIANA	161 279	40 091	60 430	12 829	47 929	86 423	670 069	73 034	122 196	-	474 839
IOWA	108 784	34 546	7 562	26 548	40 128	35 052	637 940	763	104 371	-	532 806
KANSAS	94 358	29 399	46 391	10 285	8 283	36 657	366 765	1 073	30 654	7 160	327 878
KENTUCKY	173 156	48 989	64 498	7 233	52 436	63 797	764 251	17 389	93 107	1 640	652 115
LOUISIANA	251 098	71 145	83 059	3 027	93 867	120 575	1 536 965	29 004	66 373	7 802	1 433 786
MAINE	62 992	22 242	24 765	6 150	9 835	48 786	196 421	9 635	3 778	75	182 933
MARYLAND	240 308	75 152	89 922	6 982	68 252	94 797	1 402 069	25	109 700	-	1 292 344
MASSACHUSETTS	238 901	73 686	125 992	17	39 206	151 417	747 408	23 572	89 093	650	634 093
MICHIGAN	593 086	92 150	299 243	42 056	159 637	158 431	2 616 007	131 197	348 729	2 446	2 133 635
MINNESOTA	240 457	78 144	66 881	45 797	49 635	67 419	1 331 072	1 859	39 353	10 123	1 279 737
MISSISSIPPI	106 809	35 381	18 658	25 007	27 763	40 651	414 835	2 105	95 984	-	316 746
MISSOURI	177 965	53 128	22 017	49 597	53 223	56 466	967 889	2 761	99 293	-	865 835
MONTANA	48 492	18 125	4 486	11 438	14 443	22 541	231 567	424	5 263	1 255	224 625
NEBRASKA	18 760	6 706	3 325	1 612	5 117	9 998	85 693	4 359	2 630	-	78 704
NEVADA	66 740	25 315	7 063	18 205	16 157	17 360	290 009	7 218	59	172	282 560
NEW HAMPSHIRE	28 455	11 367	3 086	3 085	10 917	12 083	206 553	13 872	28 901	-	163 780
NEW JERSEY	604 125	160 468	126 970	114 225	202 462	205 771	3 545 091	11 525	104 037	2 517	3 427 012
NEW MEXICO	78 994	25 982	11 167	20 159	21 686	26 386	374 406	8 052	85 761	-	280 593
NEW YORK	1 746 041	38 119	358 599	798 656	550 667	631 991	10 934 112	39 213	278 553	72 297	10 544 049
NORTH CAROLINA	359 546	95 809	113 664	37 765	112 308	95 832	2 117 671	5 494	127 977	21 410	1 962 790
NORTH DAKOTA	16 095	6 527	2 131	4 084	3 353	8 581	72 321	1 721	23 313	40	47 247
OHIO	1 104 225	319 943	308 379	160 272	315 631	397 313	6 607 355	2 628	189 587	5 942	6 409 198
OKLAHOMA	89 045	20 878	44 584	2 530	21 053	44 935	344 300	9 399	16 213	-	318 688
OREGON	147 766	47 730	24 227	40 896	34 913	38 038	755 167	643	7 565	-	746 959
PENNSYLVANIA	903 505	205 054	295 900	122 098	280 453	382 401	4 502 193	1 059	56 572	249	4 444 313
RHODE ISLAND	57 956	18 041	14 333	10 792	14 790	29 731	251 231	5 296	34 884	1 029	210 022
SOUTH CAROLINA	164 029	49 589	31 174	35 794	47 472	45 153	978 923	32 738	170 557	15 646	759 982
SOUTH DAKOTA	28 916	8 953	8 357	5 854	5 752	4 579	81 248	81	6 296	-	74 871
TENNESSEE	164 461	45 679	66 443	8 163	44 176	68 856	725 626	51 566	35 308	-	638 752
TEXAS	543 231	176 547	168 173	-	198 511	196 542	2 932 719	11 375	593 897	52	2 327 395
UTAH	59 404	21 033	7 172	16 911	14 288	16 851	293 459	163	13 497	-	279 799
VERMONT	22 102	6 355	6 903	69	8 775	8 303	132 357	691	34 487	-	97 179
VIRGINIA	191 812	87 305	40 613	5 020	58 874	76 474	1 001 952	61 584	69 770	486	870 112
WASHINGTON	296 555	101 438	70 344	37 190	87 583	128 669	1 540 740	7 356	81 129	17 986	1 434 269
WEST VIRGINIA	98 651	29 567	41 681	5 693	21 710	72 241	348 492	8 954	103 000	833	235 705
WISCONSIN	314 847	74 727	105 130	51 212	83 778	73 787	2 151 206	1	10 603	3 246	2 137 356
WYOMING	23 640	7 899	3 072	5 056	7 613	5 324	103 754	2 242	4 203	-	97 309

Note: Amounts for purchase and liquidation of investments are excluded.

- Represents zero or rounds to zero.

¹Exceeds employees retirement system revenue, shown in table 7, by amounts of State government contributions.

Table 18. Finances of State Unemployment Compensation Funds: 1975

(Thousands of dollars)

State	Revenue			Expenditure (benefits paid)	Assets at end of fiscal year		
	Total	Contributions State unemployment compensation tax ¹	Interest credited by U.S. Government ²		Total assets ³	Trust fund account in U.S. Treasury	Other (State clearing accounts and benefit accounts) ³
ALL STATES	5 711 935	5 134 737	577 198	9 533 387	6 875 941	6 789 683	86 258
ALABAMA	43 258	38 484	4 784	137 620	23 176	23 237	-61
ALASKA	42 288	39 575	2 713	23 532	54 690	54 068	622
ARIZONA	40 889	32 037	8 852	85 036	111 308	108 205	3 103
ARKANSAS	35 498	32 211	3 287	74 907	22 115	23 191	-1 076
CALIFORNIA	838 344	774 603	63 741	1 149 942	843 874	770 265	73 609
COLORADO	16 755	11 103	5 652	56 806	67 112	64 848	2 264
CONNECTICUT	120 305	120 305	-	247 965	16 587	14 742	1 845
DELAWARE	19 596	17 818	1 778	39 993	14 251	12 570	1 681
FLORIDA	100 422	82 326	18 096	237 842	208 745	189 185	19 560
GEORGIA	78 506	53 041	25 465	188 410	338 839	339 527	-688
HAWAII	30 840	30 057	783	37 758	10 409	7 904	2 505
IDAHOO	22 339	19 014	3 325	23 199	52 447	53 224	-777
ILLINOIS	259 480	232 829	26 651	449 619	274 623	269 934	4 689
INDIANA	97 024	76 290	20 734	208 858	258 356	250 344	8 012
IOWA	39 220	32 340	6 880	61 920	93 936	92 251	1 685
KANSAS	59 706	51 720	7 986	46 173	136 716	135 645	1 071
KENTUCKY	76 511	64 362	12 149	114 198	169 356	167 455	1 901
LOUISIANA	105 080	97 019	8 061	90 415	140 996	140 670	326
MAINE	30 535	29 145	1 390	47 414	6 695	6 303	392
MARYLAND	76 174	67 576	8 598	146 610	85 530	84 282	1 248
MASSACHUSETTS	267 763	260 543	7 220	427 367	28 596	12 729	15 867
MICHIGAN	317 486	299 103	18 383	742 479	85 919	86 692	-773
MINNESOTA	91 675	88 272	3 403	144 875	4 390	3 765	625
MISSISSIPPI	31 388	24 145	7 243	46 586	103 640	102 522	1 118
MISSOURI	106 042	92 557	13 485	176 023	162 073	163 094	-1 021
MONTANA	11 724	10 691	1 033	20 955	9 585	9 396	189
NEBRASKA	21 996	18 759	3 237	37 213	40 916	39 551	1 365
NEVADA	29 219	27 878	1 341	45 946	9 568	10 580	-1 012
NEW HAMPSHIRE	16 615	13 459	3 156	35 158	38 935	38 525	410
NEW JERSEY	363 936	360 894	3 042	600 292	21 701	63 722	-42 021
NEW MEXICO	20 211	17 749	2 462	23 991	37 142	38 028	-886
NEW YORK	748 354	670 971	77 383	932 864	1 002 302	980 970	21 332
NORTH CAROLINA	110 797	79 502	31 295	239 995	410 909	409 209	1 700
NORTH DAKOTA	12 692	11 523	1 169	9 943	19 726	19 540	186
OHIO	232 420	190 178	42 242	500 630	491 711	491 799	-88
OKLAHOMA	37 927	34 461	3 466	50 096	48 550	44 505	4 045
OREGON	69 524	63 765	5 759	120 824	55 474	49 154	6 320
PENNSYLVANIA	429 812	402 994	26 818	769 007	198 846	185 410	13 436
RHODE ISLAND	40 920	40 288	632	78 238	12 864	6 996	5 868
SOUTH CAROLINA	45 243	33 054	12 189	130 667	135 477	131 227	4 250
SOUTH DAKOTA	5 964	4 590	1 374	7 883	20 697	20 546	151
TENNESSEE	98 618	80 367	18 251	160 492	247 423	245 783	1 640
TEXAS	83 887	63 962	19 925	155 417	269 206	266 862	2 344
UTAH	24 362	21 404	2 958	33 851	40 148	40 178	-30
VERMONT	11 635	11 635	-	24 426	2 438	1 953	485
VIRGINIA	29 998	16 364	13 634	106 922	168 998	168 574	424
WASHINGTON	155 241	155 241	-	176 638	-49 867	25 765	-75 632
WEST VIRGINIA	31 777	25 277	6 500	48 916	92 586	92 273	313
WISCONSIN	123 796	106 769	17 027	212 504	207 380	203 718	3 662
WYOMING	8 133	6 487	1 646	4 972	28 847	28 767	80

Note: Data reported by U.S. Department of Labor, Employment and Training Administration. These data relate to cooperative State-Federal programs, excluding special Federal programs for veterans and for Federal employees.

- Represents zero or rounds to zero.

¹Net amounts received from employers and employees, including penalties and interest.

²Minus sign (-) indicates negative balance.

**Table 19. Finances of State-Administered Workmen's Compensation Systems:
1975**
(Thousands of dollars)

State	Receipts					Payments			Cash and security holdings		
	Total ¹	Contributions			Earnings on investments	Total ²	Benefits	Other	Total	Cash and deposits	Securities
		Total ¹	From State	Other ³							
ALL STATES	1 449 772	1 213 116	43 795	1 169 321	236 656	1 049 028	909 859	139 169	3 897 019	179 239	3 717 780
ALABAMA	107	87	-	87	20	2	2	-	399	29	370
ALASKA	239	239	-	239	-	182	182	-	185	185	-
ARIZONA	48 285	37 773	2 742	35 031	10 512	42 787	28 837	13 950	181 421	177	181 244
ARKANSAS	8	8	-	8	-	5	5	-	44	44	-
CALIFORNIA	229 510	206 115	-	206 115	23 395	173 653	139 056	34 597	396 692	26 528	370 164
COLORADO	31 876	26 715	1 353	25 362	5 161	24 118	20 996	3 122	78 657	1 860	76 797
CONNECTICUT	2 076	2 023	-	2 023	53	2 028	2 028	-	877	82	815
DELAWARE	470	470	-	470	-	203	203	-	283	1	282
FLORIDA	3 174	3 090	-	3 090	84	3 200	3 200	-	1 970	1 289	681
GEORGIA	-	-	-	-	-	-	-	-	-	-	-
HAWAII	107	-	-	-	107	11	11	-	1 487	1 487	-
IDAHO	6 660	5 170	-	5 170	1 490	4 097	3 212	885	16 651	6 978	9 673
ILLINOIS	115	115	-	115	-	178	178	-	183	183	-
INDIANA	248	248	-	248	-	130	130	-	275	275	-
IOWA	7	5	-	5	2	11	11	-	31	31	-
KANSAS	485	485	105	380	-	165	165	-	-	-	-
KENTUCKY	24 767	24 767	-	24 767	-	20 539	20 539	-	5 708	5 708	-
LOUISIANA	-	-	-	-	-	-	-	-	-	-	-
MAINE	2	2	-	2	-	-	-	-	66	66	-
MARYLAND	10 393	8 775	2 077	6 698	1 618	4 932	4 932	-	24 456	16 060	8 396
MASSACHUSETTS	207	166	-	166	41	214	214	-	882	217	665
MICHIGAN	30 163	26 421	4 079	22 342	3 742	23 843	21 007	2 836	67 659	8 115	59 544
MINNESOTA	4 451	4 451	60	4 391	-	4 758	4 758	-	603	603	-
MISSISSIPPI	14	14	-	14	-	19	19	-	12	12	-
MISSOURI	450	450	450	-	-	2 412	412	2 000	510	510	-
MONTANA	17 874	15 744	48	15 696	2 130	7 371	7 371	-	33 906	893	33 013
NEBRASKA	30	-	-	-	30	23	23	-	455	64	391
NEVADA	48 433	43 374	985	42 389	5 059	30 450	24 382	6 068	92 407	747	91 660
NEW HAMPSHIRE	-	-	-	-	-	-	-	-	-	-	-
NEW JERSEY	10 023	8 002	347	7 655	2 021	6 178	5 840	338	25 378	722	24 656
NEW MEXICO	-	-	-	-	-	-	-	-	-	-	-
NEW YORK	208 020	170 320	152	170 168	37 700	161 135	130 155	30 980	696 255	59 421	636 834
NORTH CAROLINA	246	26	-	26	220	32	32	-	3 226	112	3 114
NORTH DAKOTA	11 915	10 189	-	10 189	1 726	8 582	7 703	879	26 116	1 343	24 773
OHIO	349 867	276 725	14 333	262 392	73 142	234 653	222 455	12 198	1 246 193	11 634	1 234 559
OKLAHOMA	8 585	8 020	1 566	6 454	565	5 943	5 806	137	11 991	11 991	-
OREGON	113 034	93 549	4 692	88 857	19 485	73 438	63 390	10 048	257 593	394	257 199
PENNSYLVANIA	20 028	16 359	6 843	9 516	3 669	12 587	9 290	3 297	62 373	812	61 561
RHODE ISLAND	682	651	-	651	31	577	577	-	612	612	-
SOUTH CAROLINA	2 444	2 444	500	1 944	-	2 330	2 330	-	4 099	3 510	589
SOUTH DAKOTA	1	-	-	-	1	-	-	-	21	-	21
TENNESSEE	84	84	-	84	-	110	110	-	33	53	-
TEXAS	155	146	-	146	9	61	61	-	245	245	-
UTAH	12 619	11 393	1 707	9 686	1 226	10 744	9 687	1 057	26 000	2 621	23 379
VERMONT	1	1	-	1	-	-	-	-	27	27	-
VIRGINIA	-	-	-	-	-	-	-	-	-	-	-
WASHINGTON	143 906	121 233	-	121 233	22 673	122 967	109 435	13 532	362 140	7 622	354 518
WEST VIRGINIA	100 658	81 330	1 711	79 619	19 328	58 924	55 979	2 945	244 721	1 373	243 348
WISCONSIN	750	545	-	545	205	917	917	-	1 806	1	1 805
WYOMING	6 603	5 392	45	5 347	1 211	4 519	4 219	300	22 351	4 622	17 729

Note: Amounts for purchase and liquidation of investments are excluded.

- Represents zero or rounds to zero.

¹Exceeds insurance trust revenue of workmen's compensation system, shown in table 7, by amount of State government contributions.

²Includes any unidentifiable State government contributions.

³Exceeds insurance trust expenditure of workmen's compensation systems, shown in table 9, by amount of payments for other than benefits.

⁴Data are for 1973-74 fiscal year.

Table 20. Finances of Miscellaneous State-Administered Insurance Trust Systems: 1975

(Thousands of dollars)

State and system	Receipts			Payments			Cash and security holdings		
	Total	Contributions ¹	Earnings on investments	Total ²	Benefits	Other	Total	Cash and deposits	Securities
ALL STATES.	591 692	569 932	21 760	577 860	545 310	32 558	308 910	13 119	295 791
CALIFORNIA--UNEMPLOYMENT COMPENSATION DISABILITY.	432 992	423 504	9 488	429 943	411 877	18 066	162 990	4 807	158 183
COLORADO--MEDICAL DISASTER INSURANCE FUND	60	-	60	86	86	-	646	646	-
MARYLAND--AUTOMOBILE LIABILITY FUND	40 300	37 653	2 647	38 156	27 760	10 396	23 738	-	23 738
NEW JERSEY--STATE DISABILITY BENEFITS	89 753	82 480	7 273	84 218	80 215	4 003	91 091	606	90 485
NEW YORK--SPECIAL FUND FOR DISABILITY BENEFITS.	4 912	4 229	683	5 906	5 906	-	7 204	5 882	1 322
RHODE ISLAND--TEMPORARY DISABILITY INSURANCE.	21 065	20 171	894	18 213	18 213	-	13 006	862	12 144
WISCONSIN--LIFE FUND ³	2 610	1 895	715	1 346	1 253	93	10 235	316	9 919

Note: Amounts for purchase and liquidation of investments are excluded.

- Represents zero or rounds to zero.

¹May include unidentifiable amounts from State governments.

²Exceeds insurance trust expenditure of these systems, shown in table 10, by amount of payments for other than benefits.

³Data are for fiscal year 1973-74.

Table 21. Population and Personal Income

State	Total population, excluding Armed Forces overseas		Personal income calendar year 1974 ²		State government portion of State-local totals (percent)	
	July 1, 1975 (provisional estimate) ¹	July 1, 1974 (provisional estimate) ¹	Amount (millions of dollars)	Per capita (dollars)	Tax revenue in fiscal 1973-74 ³	Payrolls for October 1974 ⁴
ALL STATES ⁵	213 121 000	211 382 000	1 151 622	5 448	56.8	27.3
ALABAMA	3 614 000	3 575 000	15 076	4 215	74.2	37.8
ALASKA	352 000	341 000	2 580	7 062	60.3	51.3
ARIZONA	2 224 000	2 160 000	11 039	5 127	59.3	29.4
ARKANSAS	2 116 000	2 068 000	8 660	4 200	76.5	40.0
CALIFORNIA	21 185 000	20 876 000	126 118	6 032	50.0	21.4
COLORADO	2 534 000	2 515 000	13 765	5 515	54.5	34.4
CONNECTICUT	3 095 000	3 086 000	19 934	6 455	51.4	29.7
DELAWARE	579 000	577 000	3 614	6 306	79.2	46.3
FLORIDA	8 357 000	8 099 000	43 816	5 416	66.2	24.9
GEORGIA	4 926 000	4 877 000	23 196	4 751	65.1	32.6
HAWAII	865 000	854 000	5 105	6 042	76.3	75.4
IDaho	820 000	796 000	3 929	4 918	67.0	40.1
ILLINOIS	11 145 000	11 160 000	69 396	6 234	52.5	23.0
INDIANA	5 311 000	5 313 000	27 631	5 184	57.4	26.6
IOWA	2 870 000	2 857 000	15 072	5 279	59.7	31.6
KANSAS	2 267 000	2 266 000	12 485	5 500	54.0	33.7
KENTUCKY	3 396 000	3 354 000	14 912	4 442	74.7	39.8
LOUISIANA	3 791 000	3 762 000	16 528	4 391	70.7	36.5
MAINE	1 059 000	1 049 000	4 806	4 590	53.8	40.2
MARYLAND	4 098 000	4 089 000	24 329	5 943	57.2	30.1
MASSACHUSETTS	5 828 000	5 799 000	33 391	5 757	49.6	24.9
MICHIGAN	9 157 000	9 117 000	53 520	5 883	59.6	24.1
MINNESOTA	3 926 000	3 905 000	21 238	5 442	67.6	28.1
MISSISSIPPI	2 346 000	2 334 000	8 839	3 803	75.5	35.3
MISSOURI	4 763 000	4 772 000	24 056	5 036	54.3	28.4
MONTANA	748 000	737 000	3 643	4 956	51.0	40.4
NEBRASKA	1 546 000	1 541 000	8 144	5 278	48.4	33.1
NEVADA	592 000	574 000	3 447	6 016	59.4	29.8
NEW HAMPSHIRE	818 000	808 000	3 995	4 944	42.3	38.7
NEW JERSEY	7 316 000	7 322 000	45 790	6 247	41.1	22.1
NEW MEXICO	1 147 000	1 119 000	4 642	4 137	80.6	41.2
NEW YORK	18 120 000	18 101 000	111 541	6 159	49.4	18.2
NORTH CAROLINA	5 451 000	5 375 000	25 017	4 665	73.0	35.5
NORTH DAKOTA	635 000	636 000	3 556	5 583	66.5	39.1
OHIO	10 759 000	10 745 000	59 245	5 518	52.3	24.1
OKLAHOMA	2 712 000	2 681 000	12 409	4 581	67.0	38.1
OREGON	2 288 000	2 255 000	11 973	5 284	54.3	33.1
PENNSYLVANIA	11 827 000	11 841 000	64 471	5 447	63.3	29.6
RHODE ISLAND	927 000	938 000	5 006	5 343	58.8	40.5
SOUTH CAROLINA	2 818 000	2 775 000	12 003	4 311	76.8	40.8
SOUTH DAKOTA	683 000	681 000	3 195	4 685	46.8	39.2
TENNESSEE	4 188 000	4 149 000	18 789	4 551	62.4	30.5
TEXAS	12 237 000	12 017 000	59 669	4 952	58.4	27.3
UTAH	1 206 000	1 179 000	5 247	4 473	65.6	43.5
VERMONT	471 000	468 000	2 131	4 227	57.8	47.3
VIRGINIA	4 967 000	4 910 000	26 205	5 339	60.3	34.5
WASHINGTON	3 544 000	3 494 000	19 849	5 710	62.9	34.4
WEST VIRGINIA	1 803 000	1 784 000	7 829	4 372	75.6	41.7
WISCONSIN	4 607 000	4 566 000	23 957	5 247	63.9	28.1
WYOMING	374 000	362 000	1 940	5 404	58.6	35.7

¹Bureau of the Census, Current Population Report, Series P-25, No. 615, December 1975.²U.S. Department of Commerce, Survey of Current Business, August 1975.³Bureau of the Census, Governmental Finances in 1973-74, November 1975.⁴Bureau of the Census, Public Employment in 1974, May 1975.⁵Totals do not include data for the District of Columbia.

DEFINITIONS OF SELECTED TERMS

Agency and Private Trust Transactions—Excluded from Census data on State finances because it involves receipt, holding, and disbursement of moneys by the State government as agent or trustee for other governments, or private persons, such as collection of local government taxes, collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Agriculture—Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities; promotion, improvement, regulation, and protection of agricultural production, processing, and marketing; and the like. Excludes activities relating to *Fish and Game, Forestry and Parks*, irrigation, flood control, and other conservation activities. See *Natural Resources*.

Aid to Local Governments—See *Intergovernmental Expenditure*.

Airports—Provision, operation, and support of airport facilities.

Alcoholic Beverages—See under *License Taxes and Sales and Gross Receipts Taxes*.

Amusements—See under *License Taxes and Sales and Gross Receipts Taxes*.

Assistance and Subsidies—For State governments, comprises direct cash assistance payments to public welfare recipients; veterans' bonuses; direct cash grants for tuition and scholarships; and aid to nonpublic educational institutions.

Auxiliary Enterprises—State Institutions of Higher Education. Dormitories, cafeterias, athletic contests, lunchrooms, student activities, and other auxiliary activities of State institutions of higher education; financed mainly by revenue from charges.

Benefits, Insurance Trusts—See *Insurance Trust Expenditure*.

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing—Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

Cash and Deposits—Cash on hand and demand and savings or time deposits.

Cash and Security Holdings—Cash and Deposits and governmental and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by State

loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by the government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance—Direct cash payments to beneficiaries of public welfare programs. See *Public Welfare*.

Categorical Assistance Programs—Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance. See *Public Welfare*.

Charges and Miscellaneous General Revenue—General revenue other than taxes and intergovernmental revenue.

Commercial Activities, n.e.c.—See *Miscellaneous Commercial Activities*.

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes contract construction, undertaken on a contract basis by private contractors, and force account construction, undertaken with direct use of materials and labor by the government.

Contributions, Insurance Trust—Amounts derived from contributions, assessments, premiums, "taxes," etc., required of employers and employees for financing of compulsory or voluntary social insurance programs operated by the government. Any contributions by a government to a social insurance system it administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

Corporation Net Income Taxes—Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Correctional Institutions—State prisons, reformatories, houses of correction, and other State institutions for the confinement and correction of convicted persons and juveniles. Includes only State-operated facilities; excludes cost of maintaining prisoners in institutions of other governments.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like.

Excludes amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Operation—Direct expenditure for compensation of own officers and employees and for the purchase of supplies, materials, and contractual services, except amounts for capital outlay.

Death and Gift Taxes—Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Debt—All long-term credit obligations of the State and its agencies (see *State Government*) whether backed by the State's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations (other than formal debt instruments of the State held by its funds as investments), amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from State social insurance funds.

Debt Issued—See *Long-Term Debt Issued*.

Debt Offsets—See *Long-Term Debt Offsets*.

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Debt Redemption—*Long-Term Debt Redeemed* (i.e., amounts retired other than by refunding) plus any net decrease in short-term debt outstanding.

Debt Retired—See *Long-Term Debt Retired*.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than *Intergovernmental Expenditure*.

Document and Stock Transfer Taxes—Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

Earnings on Investments, Insurance Trust Revenue—Interest, dividends, and other earnings on securities held as assets to provide income for insurance trust programs. Includes earnings on securities of State government held by its own insurance trust funds but excludes rental income from real property held by insurance trust funds and rented to other State agencies.

Education—Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. *State Institutions of Higher Education* includes activities of institutions operated by the State, except that agricultural extension services and experiment stations are classified under *Natural Resources*, and hospitals serving the public are classified under *Hospitals*. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other *Auxiliary Enterprises* financed mainly through charges for services are reported on a gross basis. *Local Schools* comprises direct State payments (rather than intergovernmental transactions) for operation of

local public schools, construction of school buildings, purchase and operation of school buses, and other local school services. Direct State expenditure for *Other Education* includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Employee-Retirement Expenditure—*Insurance Trust Expenditures* (see below) for State-administered retirement systems for public employees.

Employee-Retirement Revenue—*Insurance Trust Revenue* (see below) for State-administered retirement systems for public employees, including employer contributions from local governments for such systems covering local government employees. Contributions from the State government for systems it administers are excluded, but are included in exhibit statistics on employee-retirement system receipts.

Employee-Retirement System—A State-administered contributory plan for financing retirement and associated benefits for State or local government employees. Does not include noncontributory plans. See *Insurance Trust System*.

Employment Security Administration—Administration of unemployment compensation, public employment offices, and related services, and veterans' readjustment allowances. See *Unemployment Compensation Expenditure* for benefit payments under this program.

Equipment—Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transaction—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payment in kind.

Financial Administration—Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finance; tax administration; collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; and the like.

Fines and Forfeits—Penalties imposed for violation of law and forfeits of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.

Fiscal Year—The 12-month period at the end of which the State or any State agency determines its financial condition and the results of its operations and closes its books.

Fish and Game—Conservation and development of fish and game resources through regulation, protection, and propagation.

Forestry and Parks—Conservation, development, and promotion of forests and forest products and State park areas. Includes forest fire prevention and forest fire-fighting activities.

Full-Faith and Credit Debt—Long-term debt for which the credit of the State, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

Functions—Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

Fund—An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual States, each fund is treated as a distinct fiscal entity. Herein, however, transactions of funds are consolidated in accordance with the principles described in the introduction to this report.

Funding—Issuance of bonds or other long-term debt in exchange for, or to provide funds to retire, outstanding short-term debt.

General Control—The legislative and judicial branches of the government, the office of the chief executive, and auxiliary agencies and staff services responsible for law, recording, general public reporting, personnel administration, and the like. Internal control activities of individual departments or agencies are classed under the particular function. See also *Financial Administration*.

General Expenditure—All State expenditure other than the specifically enumerated kinds of expenditure classified as *Liquor Stores Expenditure* and *Insurance Trust Expenditure*.

General Hospitals—See *State Hospitals*.

General Local Government Support—Amounts distributed to local governments without restriction of function or purpose to which applicable.

General Obligation Debt—Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes.

General Public Buildings—Public buildings not allocated to particular functions.

General Revenue—All State Revenue except *Liquor Stores Revenue* and *Insurance Trust Revenue*. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General Revenue Sharing—Funds distributed to States by the Federal Government under the State and Local Fiscal Assistance Act of 1972.

General Sales or Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes*.

Health—Health services, other than hospital care, and financial support of health programs of other governments. Includes public health research, nursing, immunization, maternal and child health, and other categorical, environmental, and general health activities. Does not include vendor payments for health services administered under public welfare programs.

Highways—Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. Includes support of or reimbursement for street and highway activities of local governments, including aid to local governments for debt service on local highway debt.

Hospitals—Establishment and operation of hospital facilities (and institutions primarily for care and treatment—rather than education—of the handicapped), provision of hospital care, and support of other public or private hospitals. Does not include vendor payments for hospital care administered as a part of public assistance programs. See *State Hospitals and Institutions for the Handicapped and Public Welfare*.

Housing and Urban Renewal—State housing and renewal projects and regulation, promotion, and support of private and local government housing and renewal activities.

Individual Income Taxes—Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).

Insurance Benefits and Repayments—See *Insurance Trust Expenditure*.

Insurance Sales and Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes*.

Insurance Trust Expenditure—Cash payments to beneficiaries (including withdrawals of retirement contributions) of employee retirement, contributions of employee retirement, unemployment compensation, workmen's compensation, and disability benefit social insurance programs. (See *Insurance Trust System*, below.) Excludes cost of administering insurance trust activities, State contributions to programs administered by the State or by the Federal Government, intergovernmental expenditure for support of locally administered employee-retirement systems, and noncontributory gratuities paid to former employees.

Insurance Trust Revenue—Revenue from contributions required of employers and employees for financing social insurance programs operated by the State (see *Insurance Trust System*, below) and earnings on assets held for such systems. Excludes any contributions by a State—either as employer contributions or for general financial support—to a social insurance system it administers. Note that tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue, even though such amounts may be received specifically for insurance trust purposes.

Insurance Trust System—A State-administered plan for compulsory or voluntary social insurance (insurance protection of persons or their survivors against economic hazards arising from retirement, disability, death, accident, illness, unemployment, etc.) through accumulation of assets from contributions, assessments, premiums and the like collected from employers and employees for use in making cash benefit payments to eligible persons covered by the system. Comprises Employee Retirement, Unemployment Compensation, Workmen's Compensation, and Miscellaneous (accident, sickness, and other disability benefit) systems. In exhibit statistics, each insurance trust system is treated as an entity, with its transactions including intragovernmental amounts. However, intragovernmental transactions are excluded from the insurance trust components of State revenue and expenditure. (See *Insurance Trust Revenue* and *Insurance Trust Expenditure*.)

Interest Earnings—Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are treated as offsets to interest expenditure.

Interest Expenditure—Amounts paid for use of borrowed money.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government (e.g., care of prisoners and contractual research), or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance (e.g., contributions to the Federal Government for old-age, survivors, disability and health insurance for State employees).

Intergovernmental Expenditure, n.e.c.—Intergovernmental expenditure for purposes not falling within any standard functional category and amounts for combined and unallocable purposes.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners and contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities and utility services and employer contributions from local governments to State-administered retirement systems. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue From Federal Government—Amounts from the Federal Government either for direct expenditure by the State or for distribution to local governments.

Intergovernmental Revenue From Local Governments—Amounts from local governments for shares in financial support of programs administered by the State; for reimbursements for services performed or expenditures made for them by the State; for application to debt service on State debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to State-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions (see *Agency and Private Trust Transactions*). Excludes also proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

Judicial—Courts and activities associated with courts, such as law libraries, medical and social service activities, juries, etc.

Libraries—Provision of State public library facilities and services, and support of local public library services.

License Taxes—Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or non-business privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

Alcoholic beverages. Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

Amusements. License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.

Corporations in general. Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specified exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).

Hunting and fishing. Commercial and noncommercial hunting and fishing licenses and shipping permits.

Motor vehicles. License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor vehicles, taxes on motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.

Motor vehicle operators. Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

Occupations and businesses, n.e.c. License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.

Public utilities. License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.

Other license taxes. License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

Liquor Stores—Alcoholic beverage distribution facilities operated by States maintaining State alcoholic beverage monopoly systems. Liquor stores revenue and expenditure, as defined under these headings below, are included in State revenue and expenditure. In addition, the following exhibit financial items relating to liquor store operations are presented herein:

Cost of goods sold. Cost to the activity of goods sold to produce the receipts from sales reported under "Net sales of goods." Amounts are net of purchase discounts and other offsets to purchase price.

Expenditure for licensing and law enforcement. Amounts recorded in alcoholic beverage monopoly system account as expense for licensing activities undertaken for the State government and enforcement of State liquor laws and regulations. Such amounts are classified as general expenditure, not liquor stores expenditure.

Gross profit on sales. "Net sales of goods" less "Cost of goods sold."

Net contribution to general fund. Gross transfers plus expenditure for licensing and law enforcement minus receipts from taxes. Represents extent to which liquor stores contributed to support of general State government during fiscal period.

Net income. "Net operating revenue" plus "Other income" less "Other expense."

Net operating revenue. "Gross profit on sales" less "Operating expense."

Net sales of goods. Amount received from sale of liquor and associated services or products, excluding alcoholic beverage taxes and excluding any sales discount, customers' refunds, and other offsets to gross receipts from sales.

Operating expense. Charges applicable to operation and maintenance of stores, including storage, handling, and sale of merchandise (other than cost of goods); administration; and other costs directly related to operation of liquor stores, but excluding expense for licensing and law enforcement activities undertaken by the alcoholic beverage monopoly system for the State.

Other income. Nonoperating revenue, excluding any receipts from alcoholic beverage taxes.

Receipts from taxes. Amounts received from alcoholic beverage license and sales taxes that are included in income accounts of the alcoholic beverage monopoly system (classified herein as general revenue, not liquor store revenue).

Transfers to general funds (gross). Total amount turned over to general State government during fiscal period as shown in liquor store accounts. Includes any amounts derived from tax revenue collected by the alcoholic beverage monopoly system.

Liquor Stores Expenditure. Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue. Amounts received from sale of liquor by State liquor stores and other revenues from State liquor store operations. Excludes any State taxes collected by State liquor monopoly systems.

Local Schools.—See under *Education*.

Long-Term Debt. Debt payable more than 1 year after date of issue.

Long-Term Debt Issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

Long-Term Debt Offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt. Includes

bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, balances in refunding bond accounts held pending completion of refunding transactions, and any credit paper or other assets of credit funds which are pledged to ultimate redemption of debt incurred to finance loan activities of such funds. Assets held for debt redemption are included up to the amount of the specific debt for which they were accumulated. Any excess of assets over the amount of such debt, and any separately recorded amounts held for future interest payments, are excluded. See *Cash and Security Holdings*.

Long-Term Debt Redeemed. Par value of long-term debt retired during fiscal year, other than amounts retired as a result of refunding operations. Includes amounts redeemed from current revenues of fund balances and from assets accumulated for debt redemption (sinking funds). Excludes any amounts reserved for future debt redemption requirements (payments into sinking funds).

Long-Term Debt Retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Long-Term Original Issues. All long-term debt issued other than that issued to refund existing long-term debt. Includes long-term debt issued for funding of existing short-term obligations.

Miscellaneous and Unallocable Expenditure. General expenditure for purpose and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

Miscellaneous Commercial Activities. Provision and operation of commercial facilities not classified under particular functions. Includes a bank (North Dakota), a cement plant, hail insurance systems, hydroelectric and other electric power agencies, and the like.

Motor Fuels Sales Taxes.—See *And Sales and Gross Receipts Taxes*.

Motor Vehicle License Taxes.—See under *License Taxes*.

Natural Resources. State activities to conserve, promote, and develop *Agriculture, Fish and Game, Forestry and Parks* (see these headings above), and other soil and water resources, including geological research, flood control, irrigation, drainage, and other conservation activities. Hydroelectric power activities are classed under *Miscellaneous Commercial Activities*.

n.e.c.—Not elsewhere classified.

Net Long-Term Debt. Long-Term Debt outstanding minus Long-Term Debt Offsets.

Nonguaranteed Debt. Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (university and college dormitories, toll highways and bridges, electric power projects, public building and school building authorities, etc.) or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the State if the pledged sources are insufficient.

Occupations and Business License Taxes.—See under *License taxes*.

Old-Age Assistance.—See *Public Welfare*.

Parimutels Taxes—See under *Sales and Gross Receipts Taxes*.

Personal Services—Amounts paid for compensation of State officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

Police Protection—Preservation of law and order and traffic safety. Includes crime prevention activities, detention and custody of persons awaiting trial, highway patrols, and the like.

Poll Taxes—Capitation taxes levied as specific amounts, uniform or graded, against persons, or as ad valorem taxes on an arbitrary valuation of polls.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates; and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Protective Inspection and Regulation, n.e.c.—Regulation of private enterprise for the protection of the public and inspection of hazardous activities except where done incident to major functions, such as health, natural resources, etc. Includes regulation of financial institutions, public service corporations, insurance companies, and other corporations, regulation of professional occupations (including professional examinations and licensing), regulation of working conditions, regulation of sales of alcoholic beverages, and other regulatory and inspection activities not included under other functional headings.

Public Utilities Taxes—See under *License Taxes and Sales and Gross Receipts Taxes*.

Public Welfare—Support of and assistance to needy persons contingent upon their need. Includes *Intergovernmental Expenditure* for locally administered welfare programs, and to the Federal Government to offset direct Federal categorical payments for supplemental programs funded by most States. Direct expenditure under this heading includes *Cash Assistance*, comprising direct payments to welfare recipients under supplemental security income programs administered by several States, and under any other State-operated welfare program; segregable payments directly to private vendors for medical care, burials, and other commodities and services provided under welfare programs for the needy (including all direct vendor payments under medical assistance programs); and expenditure for State administration of public welfare programs, including the provision and operation of welfare institutions. Health and hospital services provided directly by the State, and payments to local governments for such purposes, are reported under other functional headings rather than here. Benefits not contingent upon need, such as bonuses and other aids to veterans as a class, also fall outside the public welfare classification.

Purchase of Land and Existing Structures—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Refunding—The issuance of long-term debt in exchange for, or to provide funds for the retirement of long-term debt already outstanding.

Regular Highway Facilities—State direct expenditure for Highways, other than toll facilities, is classified under this heading. Does not include any intergovernmental expenditure.

Rents and Royalties—Rents from leased properties, mineral leases, royalties and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity of function concerned.

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other “receipts in kind.”

Sale of Property—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes—Taxes, including “licenses” at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or “commissions” allowed to merchants for collection of taxes from consumers are excluded.

General sales or gross receipts taxes. Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes. Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Alcoholic beverages. Selective sales and gross receipts taxes on alcoholic beverages.

Amusements. Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

Insurance. Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Motor fuels. Selective sales and gross receipts taxes on gasoline, diesel oil and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

Parimutuels. Taxes measured by amounts wagered at race tracks, including “breakage” collected by the government.

Public utilities. Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.

Tobacco products. Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

Other selective sales and gross receipts taxes. Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel other than motor fuel, meals, margarine, cement, etc.).

Securities—See *Cash and Security Holdings*.

Severance Taxes—Taxes imposed distinctively on removal of natural products—e.g., oil, gas, other minerals, timber, fish, etc.—from land or water and measured by value or quantity of products removed or sold.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

State Government—The State government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units thereof. It also includes any semiautonomous authorities, institutions of higher education, districts and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. As to all such agencies, financial information included in Census reports represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds, bonds funds, and all other special funds.

State Hospitals and Institutions for the Handicapped—Hospital facilities established and operated by the State government. Includes hospitals operated in conjunction with State institutions of higher education. Excludes support of other public or private hospitals and expenditure for hospitalization of persons in other public or private institutions. *Regular Mental Hospitals* include institutions for custody and treatment of the insane as well as hospitals for general care of mental patients. *Other Mental Institutions* provide care and treatment of mental defectives and other special classes of mental patients (the feeble minded, mentally retarded, and emotionally disturbed).

General hospitals provide general medical and surgical services to the public, including such hospitals administered by State universities. *Other State Hospitals* include tuberculosis sanatoriums, maternity and childrens' hospitals, orthopedic hospitals, hospitals for chronic diseases, and institutions for care and treatment of the blind, deaf, and other special classes. Note that infirmaries which serve only particular institutions (university infirmaries, prison hospitals, etc.) are classified under the function served, rather than under hospitals.

State Institutions of Higher Education—See *Education*.

State Welfare Institutions—State institutions for care of needy veterans, dependent children, aged, and others. Does not include hospitals and institutions for the handicapped, provision for care of the needy in local government or private institutions or homes, or general support of private welfare institutions.

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that State tax revenue includes any amounts to be shared with or redistributed to local governments as well as amounts to be expended directly by the

State. However, State taxes exclude locally imposed taxes collected and returned to local governments by the State acting as collection agent.

Tobacco Products Sales Taxes—See under *Sales and Gross Receipts Taxes*.

Toll Highway Facilities—Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by State agencies. Expenditure for this purpose includes only acquisition, construction, and maintenance of State facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

Unemployment Compensation Expenditure—Insurance trust expenditure for State-administered unemployment compensation programs. Includes only benefit payments; administration of unemployment compensation is classified as general expenditure for *Employment Security Administration*. State amounts exclude agency transactions relating to the Federal unemployment compensation programs for veterans and for Federal employees.

Unemployment Compensation Revenue—Employer and employee contributions ("payroll taxes") for State unemployment insurance programs and interest received or credited on State unemployment insurance deposits held in the United States treasury.

Unemployment Compensation System—A State-administered plan for compulsory unemployment insurance through accumulation of assets from contributions collected from employers or employees for use in making cash benefit payments to eligible unemployed persons. Does not include distinctive sickness or disability insurance plans carried out in conjunction with unemployment insurance programs by certain States. Unemployment insurance contributions collected by the State are deposited in the U.S. Treasury in a trust account maintained for the State; interest is credited by the U.S. Treasury on balances in State accounts; and funds are withdrawn by the State as needed to make unemployment compensation benefit payments.

Vendor Payments—See *Public Welfare*.

Veterans' Services—Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under public welfare, education, hospitals, or other functions.

Water Transport and Terminals—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, piers, and related terminal facilities.

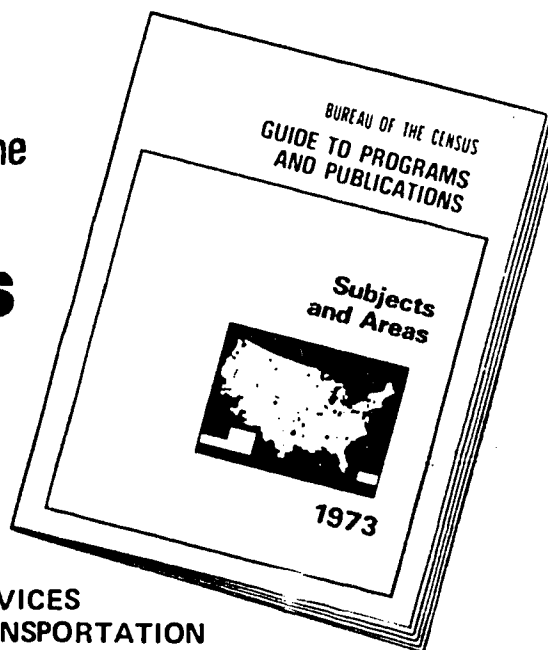
Withdrawals, Insurance Trust—See *Insurance Trust Expenditure*.

Workmen's Compensation Expenditure—Insurance trust expenditure for State-administered workmen's compensation systems. Consists of cash benefit payments to injured workmen covered by the system. Excludes State contributions to system on behalf of State employees and expenditure for administration.

Workmen's Compensation Revenue—Employer premiums, assessments and other contributions to State-administered workmen's compensation systems and earnings on investments of systems. Excludes contributions from State government for State employees covered by system.

Workmen's Compensation System—A State-administered plan for compulsory accident and injury insurance of workmen through accumulation of assets from contributions collected from employers for financing cash benefits to eligible injured workmen.

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